

City of Manchester

2013-2014

Annual Budget

City of Manchester
Mayor and Board of Alderman
2013-2014

Lonnie Norman	Mayor
Ryan French	Vice Mayor
Russell Bryan	Alderman
Donny Parsley	Alderman
Roxanne Patton	Alderwoman
Tim Pauley	Alderman
Cheryl Swan	Alderwoman

**AN ORDINANCE OF THE CITY OF MANCHESTER, TENNESSEE,
ADOPTING A BUDGET FOR THE FISCAL YEAR JULY 1, 2013 THROUGH
JUNE 30, 2014.**

WHEREAS, Tennessee Code Annotated Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, the governing body has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE CITY OF MANCHESTER, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows:

GENERAL FUND	FY2012 Actual	FY2013 Estimated	FY2014 Proposed
Local Taxes	\$ 9,782,372	\$ 9,576,785	\$ 9,670,384
License and Fees	62,982	67,500	67,000
Intergovernmental	1,564,914	1,464,888	1,541,925
Charges for Services	13,470	22,600	16,000
Fines and Forfeitures	198,248	210,900	226,500
Miscellaneous Revenues	347,032	264,615	87,500
Nonspendable Fund Balance	55,241	55,000	55,000
Assigned Fund Balance	-	-	4,000
Unassigned Fund Balance	2,879,965	2,894,734	2,095,222
Total Available Funds	\$ 14,904,222	\$ 14,557,022	\$ 13,763,531
SANITATION			
Charges for Current Services	\$ 921,613	\$ 924,300	\$ 932,200
Transfer from Other Funds	-	26,856	57,000
Unassigned Fund Balance	114,503	95,957	82,576
Total Available Funds	\$ 1,036,116	1,047,113	\$ 1,071,776
RECREATION FUND			
Local Taxes	\$ 158,466	\$ 145,000	\$ 145,000
Intergovernmental	330,541	94,134	350,000
Charges for Current Services	1,171,341	1,189,600	1,202,500
Other Revenues	14,671	39,238	8,000
Transfer from Other Funds	611,524	400,000	475,000
Unassigned Fund Balance	12,678	24,207	36,347
Total Available Funds	\$ 2,299,221	\$ 1,892,179	\$ 2,216,847

DRUG CONTROL FUND

Fines and Forfeitures	\$	33,589	\$	30,000	\$	35,000
Other Revenues		203,451		138,061		170,000
Unassigned Fund Balance		438,475		417,272		414,272
Total Available Funds	\$	675,515	\$	585,333	\$	619,272

TOURISM FUND

Local Taxes	\$	79,233	\$	75,000	\$	75,000
Grant Revenue	\$	2,295		-	\$	476,360
Unassigned Fund Balance		210,556		208,556		91,766
Total Available Funds	\$	292,084	\$	283,556	\$	643,126

COMMUNITY POLICING

Fines and Forfeitures	\$	5,763	\$	6,500	\$	6,000
Other Revenues		22,906		24,500		30,000
Transfer from Other Funds		3,000		17,000		7,000
Unassigned Fund Balance		26,650		29,850		29,850
Total Available Funds	\$	58,319	\$	77,850	\$	72,850

GENERAL DEBT SERVICE FUND

Other Revenues	\$	46,353	\$	46,200	\$	43,700
Transfer from Other Funds		1,615,667		1,571,266		1,557,741
Unassigned Fund Balance		2,064,036		2,039,272		2,039,272
Total Available Funds	\$	3,726,056	\$	3,656,738	\$	3,640,713

CAPITAL PROJECT-TDOT GREENWAY PHASE V (Downtown Renovation)

Grant Revenue	\$	-	\$	-	\$	-
Transfer from Other Funds		-		-		-
Unassigned Fund Balance		-		-		-
Total Available Funds	\$	-	\$	-	\$	-

GENERAL PURPOSE SCHOOL FUND

Local Taxes	\$	4,096,348	\$	3,868,700	\$	3,880,150
Licenses and Permits		1,008		1,000		650
Charges for Current Services		190,480		158,500		160,500
Other Local Revenues		33,853		23,892		23,350
State Education Funds		6,529,320		6,683,956		6,798,256
Other State Revenues		1,064		1,000		1,000
Federal Funds Received Thru State		2,753		52,800		40,000
Transfer from Other Funds		1,684,306		1,680,967		1,680,467
Restricted for Education-ESP		61,412		67,560		63,027
Restricted for Education-WCAR		2,612		4,519		4,990
Unassigned Fund Balance		3,567,283		3,912,990		3,145,419
Total Available Funds	\$	16,170,439	\$	16,455,884	\$	15,797,809

CAFETERIA FOOD SERVICE FUND

Charges for Current Services	\$	221,738	\$	240,031	\$	216,700
Other Local Revenues		272		1,740		4,623
State Education Funds		8,032		8,100		8,250
Federal Funds Received Thru State		575,291		563,000		532,726
Unassigned Fund Balance		308,166		285,774		285,774
Total Available Funds	\$	1,113,499	\$	1,098,645	\$	1,048,073

SECTION 2. That the governing body appropriates from these anticipated revenues and unexpended and unencumbered funds as follows:

GENERAL FUND

General Government	\$	5,441,750	\$	5,252,658	\$	5,493,434
Public Safety		4,624,918		4,710,484		5,252,889
Public Works/Sanitation		2,797,738		2,599,320		2,661,079
Parks and Recreation		2,248,679		1,858,509		2,170,426
Tourism		70,395		77,000		668,150
Debt Service		1,618,167		1,642,230		1,601,441
Total Appropriations	\$	16,801,647	\$	16,140,201	\$	17,847,419

DRUG CONTROL FUND

Drug Fund	\$	170,579	\$	189,264	\$	208,000
Total Appropriations	\$	170,579	\$	189,264	\$	208,000

COMMUNITY POLICING

Community Policing Program	\$	31,413	\$	44,800	\$	43,000
Total Appropriations	\$	31,413	\$	44,800	\$	43,000

GENERAL PURPOSE SCHOOL FUND

Instruction

Regular Instruction Program	\$	6,379,555	\$	6,694,520	\$	7,164,087
Alternative Instruction Program		57,115		56,471		58,649
Special Education Program		1,301,621		1,311,805		1,392,281
Vocational Education Program		2,753		-		-
Student Body Education Program		19,432		23,000		20,700

Support Services

Attendance		96,291		97,692		130,335
Health Services		114,145		113,696		118,367
Other Student Support		139,758		145,359		233,621
Regular Instruction Program		483,516		516,892		526,069
Special Education Program		272,790		271,533		287,746
Vocational Education Program		-		-		-
Board of Education		250,918		273,520		252,405
Office of Superintendent		217,179		216,368		252,268
Office of Principal		695,050		716,275		733,980
Fiscal Services		275,932		293,445		305,495
Operation of Plant		789,387		838,985		859,499
Maintenance of Plant		399,278		434,066		412,567
Transportation		34,614		39,212		40,795
Central and Other		101,695		104,563		107,830

Operation of Non-Instructional Services

Food Service		6,985		-		-
Community Services		227,709		217,610		217,378
Early Childhood Education		249,634		277,456		280,651
Regular Capital Outlay		76,998		600,000		-
Transfers to Other Funds		-		-		-
Total Appropriations	\$	12,192,355	\$	13,242,468	\$	13,394,723

CAFETERIA FOOD SERVICE FUND

Operation of Non-Instructional Services

Food Service	\$	828,976	\$	812,871	\$	762,299
Total Appropriations	\$	828,976	\$	812,871	\$	762,299

SECTION 3: At the end of the current fiscal year the governing body estimates balances/(deficits) as follows:

General Fund	\$ 2,949,734
Drug Fund	\$ 417,272

SECTION 4: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Redemption	Interest Requirements	Debt Authorized and Unissued	Condition of Sinking Fund
Bonds	480,000	1,007,266		
Notes	93,572	17,603		
Capital Leases				
Other Debt				

SECTION 5: During the coming fiscal year the governing body has planned capital projects and proposed funding as follows:

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Debt
---------------------------	--	----------------------------------

TDOT Greenway Phase V (Downtown Renovation)	\$ 595,450
TDOT -Safe Route to Schools	141,825
TDEC-Soccer Complex	350
Total Appropriations	\$ 737,625

SECTION 6: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 T.C.A. Section 6-56-208. In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Section 6-56-205 of the Tennessee Code Annotated.

SECTION 7: Money may be transferred from one appropriation to another in the same fund only by appropriate ordinance by the governing body, subject to such limitations and procedures as it may prescribe as allowed by Section 6-56-209 of the Tennessee Code Annotated. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 8: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Section 6-56-206, Tennessee Code Annotated will be attached.

SECTION 9: If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with Section 6-56-210, Tennessee Code Annotated provided sufficient revenues are being collected to support the continuing appropriations. Approval of the Director of the Division of Local Finance in the Comptroller of the Treasury for a continuation budget will be requested if any indebtedness is outstanding.

SECTION 10: There is hereby levied a property tax of \$2.2999 per \$100 of assessed value on all real and personal property.

SECTION 11: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 12: This ordinance shall take effect upon passage, the public welfare requiring it.

PASSED FIRST READING: _____
PASSED SECOND READING: _____
PASSED THIRD AND FINAL READING: _____

ATTEST: _____
Lonnie Norman, Mayor

Bridget Anderson, Finance Director

City of Manchester, Tennessee
Annual Budget
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For the Fiscal Year Ending June 30, 2014

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City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule A

City of Manchester, Tennessee
Summary Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2014

Fund	Estimated Fund Balance July 1, 2013	Estimated Revenues	Transfers		Total		Estimated Expenditures & Other Uses	Estimated Fund Balance June 30, 2013
			From Other Funds	Other Funds	Estimated Revenues and Other Sources	Estimated Expenditures		
<u>Governmental Funds</u>								
General	\$ 2,949,734	\$ 11,609,309	\$ -	\$ -	\$ 11,609,309	\$ 8,740,787	\$ 3,664,034	\$ 2,154,222
Sanitation	95,957	932,200	57,000		989,200	986,885	15,696	82,576
Recreation	22,141	1,705,500	475,000		2,180,500	2,074,948	95,478	32,216
Drug	417,272	205,000	-	-	205,000	208,000	-	414,272
Tourism	208,556	551,360	-	-	551,360	668,150	-	91,766
Community Policing	29,850	36,000	7,000		43,000	43,000	-	29,850
General Debt Service	2,039,272	43,700	1,557,741		1,601,441	1,601,441	-	2,039,272
Capital Project	-	-	-	-	-	-	-	-
General Purpose School	3,213,436	10,903,906	1,680,467		12,584,373	13,394,723	-	2,403,086
Cafeteria	285,774	762,299	-	-	762,299	762,299	-	285,774
Total Governmental Funds	\$ 9,261,994	\$ 26,749,274	\$ 3,777,208	\$ 3,775,208	\$ 30,526,482	\$ 28,480,233	\$ 3,775,208	\$ 7,533,035

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule B

City of Manchester, Tennessee
Statement of Estimated Revenue From Current Property Taxes
For the Fiscal Year Ending June 30, 2014

Estimated Assessed Valuation - 2012

	Real and Personal	Public Utilities	Total
Manchester	\$ 195,541,381	\$ 5,565,605	\$ 201,106,986

Estimated Revenue From Current Property Taxes

Fund	Proposed Tax Rate	Amount of Levy	Reserved for Delinquency	Net Estimated Collection	Penny Generation
General	2.2999	\$ 4,625,223	\$ 276,839	\$ 4,348,384	\$ 18,907

Estimated Delinquency Percentage

Tax Year	Fiscal Year	Taxes Levied	Taxes Collected in Fiscal Year	Percentage Of Collection
2012	2012-2013	\$ 4,581,605.98		
2011	2011-2012	4,573,227.05	\$ 4,266,228.48	93.29%
2010	2010-2011	4,598,700.12	4,201,966.28	91.37%
2009	2009-2010	4,485,523.71	4,165,237.82	92.86%
2008	2008-2009	4,279,010.14	4,074,152.93	95.21%
2007	2007-2008	4,151,719.31	3,906,980.46	94.11%
2006	2006-2007	4,305,985.07	4,046,179.88	93.97%
2005	2005-2006	3,826,814.00	3,648,100.00	95.33%
2004	2004-2005	3,702,104.00	3,520,767.00	95.10%
2003	2003-2004	3,730,362.00	3,495,154.35	93.69%
2002	2002-2003	3,681,640.28	3,442,617.23	93.51%
2001	2001-2002	2,803,895.14	2,696,418.00	96.17%
Total Collections		39,565,753.77	37,197,573.95	94.01%
				100.00%
Delinquency Percentage				5.99%

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
<u>Revenues</u>						
<u>Local Taxes</u>						
31200	Current Property Taxes	\$ 4,201,966.28	\$ 4,266,228.48	\$ 4,298,527	\$ 4,301,363	\$ 4,348,384
31211	Delinquent Property Tax - 1st Prior Year	261,179.30	301,796.22	285,000	225,000	225,000
31219	Delinquent Property Tax - Other Years	12,202.08	28,050.35	25,000	70,422	35,000
31320	Interest and Penalty	58,641.97	61,337.26	65,000	60,000	65,000
31610	Local Option Sales Tax	3,516,675.85	3,734,505.51	3,630,000	3,630,000	3,650,000
31710	Wholesale Beer Tax	450,994.95	487,787.22	470,000	470,000	470,000
31720	Wholesale Liquor Tax	191,884.71	199,833.21	195,000	195,000	197,000
31850	Business Tax	302,221.96	292,353.15	250,000	225,000	250,000
31912	Cable TV Franchise Tax	107,326.54	109,430.32	135,000	100,000	115,000
31920	Room Occupancy Tax	304,360.99	301,049.93	355,000	300,000	315,000
Total Local Taxes		\$ 9,407,454.63	\$ 9,782,371.65	\$ 9,708,527	\$ 9,576,785	\$ 9,670,384
<u>Licenses and Permits</u>						
32230	Beer and Liquor by Drink Permits	\$ 16,456.58	\$ 17,471.72	\$ 15,000	\$ 17,500	\$ 17,000
32610	Building Permits	49,812.50	45,510.00	45,000	50,000	50,000
Total Licenses and Permits		\$ 66,269.08	\$ 62,981.72	\$ 60,000	\$ 67,500	\$ 67,000
<u>Intergovernmental</u>						
33310	Payment in Lieu of Taxes - Housing Authority	\$ 8,628.00	\$ 9,487.00	\$ 9,600	\$ 9,621	9,600
33320	State Revenue Sharing - T.V.A.	106,289.25	116,744.76	116,500	116,500	116,500
33420	ARRA COPS Grant	126,247.50	123,889.45	24,100	27,745	-
33423	Police Grant - Equipment	10,397.71	-	-	-	-
33424	Methamphetamine Overtime Grant	-	-	25,000	-	-
33425	GHSO Police Grant	-	-	-	24,994	-
33490	Other State Grants	-	8,000.00	141,825	5,000	141,825
33510	State Sales Tax	630,352.37	685,897.96	650,000	660,000	675,000
33520	State Income Tax	43,450.85	52,613.26	40,000	40,000	45,000
33530	State Beer Tax	4,925.84	4,958.88	5,000	5,000	5,000
33541	State Mix Drink Tax	39,802.47	42,914.77	40,000	40,000	40,000
33551	State Gasoline and Motor Fuel Tax	199,784.91	179,426.86	195,000	180,000	180,000
33552	State - City Streets and Transportation	20,305.01	20,733.73	20,000	20,000	20,000
33556	State 3% Gas Tax	58,146.42	82,463.66	70,000	70,000	70,000
33590	State Highway Maintenance Contract	83,350.50	83,298.19	83,000	83,000	83,000
33591	State Supplemental Reimburse-Police	19,200.00	19,200.00	19,200	39,600	20,400
33592	State Supplemental Reimburse-Fire	18,000.00	17,400.00	18,000	17,400	18,000
33593	Corporate Excise Tax	34,420.98	50,285.23	45,000	58,428	50,000
33700	Coffee County Industrial Park	57,600.00	57,600.00	57,600	57,600	57,600
33711	Coffee County Appropriation to Fire Dept.	10,000.00	10,000.00	10,000	10,000	10,000
Total Intergovernmental		\$ 1,470,901.81	\$ 1,564,913.75	\$ 1,569,825	\$ 1,464,888	\$ 1,541,925

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
<u>Charges for Current Services</u>						
34125	Development - Street Lighting	\$ -	\$ -	\$ 500	\$ -	\$ -
34230	Fees and Commissions	3,415.18	963.48	3,500	800	1,000
34240	Accident Report Charges	1,597.00	2,869.75	1,000	800	1,000
34314	Mowing Charges	3,362.22	4,398.96	4,000	4,000	4,000
34420	Black & Concrete Tile	11,594.00	4,755.00	10,000	14,000	8,500
34510	Animal Control Charges	1,830.00	482.50	1,000	3,000	1,500
	Total Charges for Current Services	\$ 21,798.40	\$ 13,469.69	\$ 20,000	\$ 22,600	\$ 16,000
<u>Fines, Forfeitures and Penalties</u>						
35110	Court Fines and Costs	\$ 204,609.06	\$ 196,297.60	\$ 215,000	\$ 210,000	\$ 226,000
35115	SOR Fees	1,350.00	1,950.00	2,000	900	500
	Total Fines, Forfeitures and Penalties	\$ 205,959.06	\$ 198,247.60	\$ 217,000	\$ 210,900	\$ 226,500
<u>Other Revenues</u>						
36101	Interest Earnings	\$ -	\$ -	\$ 50	\$ -	\$ -
36330	Sale of Equipment/Vehicles	11,704.02	16,077.00	5,000	150	1,000
36331	Sale of Equipment/Vehicles - Police		23,632.51	-	10,450	5,000
36332	Sale of Property-Interstate Drive	-	-	-	189,825	-
36340	Sale of Cemetery Lots	1,000.00	25.00	1,000	2,000	500
36350	Insurance Recovery	14,179.00	22,310.45	5,000	6,100	5,000
36711	Contribution/Donations - Fire Dept	6,705.00	24,000.00	2,000	5,800	2,000
36712	Fireman's Fund Revenue	-	-	-	-	-
36713	Contribution/Donations - Police Dept	40,635.62	40,550.03	45,000	40,000	40,000
36714	Police Officers Fund Revenue	-	-	-	-	-
36715	Contribution/Donations - Public Works	453,318.00	126,772.00		-	-
36716	National Fire Safety Council Income	-	-	-	-	-
36963	Transfer from Other Funds	2,500.00	-	-	-	-
36997	Relay for Life	-	-	-	-	-
36998	Christmas Parade Revenue	-	-	-	5,290	4,000
36999	Miscellaneous Revenues	31,656.84	93,664.73	35,000	5,000	30,000
	Total Other Revenues	\$ 561,698.48	\$ 347,031.72	\$ 93,050	\$ 264,615	\$ 87,500
Total Revenues		\$ 11,734,081.46	11,969,016.13	\$ 11,668,402	\$ 11,607,288	\$ 11,609,309

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account		2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
Number Account Description		Audited	Audited	Budget	Estimated Budget	Proposed Budget
<u>Expenditures and Other Uses</u>						
41210	City Court					
252	Legal Services	\$ 9,500.04	\$ 9,500.04	\$ 10,000	\$ 10,000	\$ 10,000
	Total City Court	\$ 9,500.04	\$ 9,500.04	\$ 10,000	\$ 10,000	\$ 10,000

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Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
41310	<u>Board of Mayor and Aldermen</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 178,851.49	\$ 182,014.80	\$ 184,633	\$ 187,983	\$ 108,676
113	Salaries-Overtime	\$ -	\$ -	\$ -	500	-
141	OASI Employers Share	13,465.66	13,446.64	14,124	15,000	8,314
142	Employee Health Insurance	44,692.20	43,716.48	57,114	35,114	25,933
143	Retirement - ING	9,120.06	9,269.55	8,637	4,600	7,607
143.001	Retirement-TCRS	-	-	-	5,000	-
144	Employee Dental Insurance	1,860.26	2,038.82	2,963	1,845	1,521
145	Employee Life Insurance	331.33	339.89	473	304	170
147	Unemployment Insurance	285.84	294.48	650	650	300
148	Education/Training/Travel/ Lodging	1,137.00	3,722.00	2,000	15,000	21,100
172	Election Officials and Clerks	2,166.72	-	10,000	10,000	5,000
	Total Personnel	\$ 251,910.56	\$ 254,842.66	\$ 280,594	\$ 275,996	\$ 178,621
	<u>Contractual Services</u>					
211	Postage	\$ 63.48	\$ 77.53	\$ 300	\$ 500	\$ 600
211.001	Postage/Office Supplies-Historical Soc		473.76	500	200	500
221	Printing, Duplicating and Typing	111.00	10.00	500	4,000	1,000
231	Legal Notices	4,292.48	3,929.69	6,000	6,000	6,000
233	Subscriptions/Publications	123.57	-	500	500	2,000
236	Public Relations	12,502.65	7,983.51	10,000	10,000	10,000
239	Dues and Subscriptions	3,179.00	184.07	3,500	3,700	3,500
245	Telephone	4,290.61	4,726.57	4,500	10,000	8,000
252	Legal Services	72,083.81	69,644.16	60,000	60,000	75,000
254	Architectural/Engineering	1,960.84	4,352.50	5,000	10,000	7,000
258	Christmas Parade Expense	-	-	-	3,900	4,000
259.001	Other Prof Srv-Garden Club (Grant)	5,000.00	2,430.64	-	4,200	2,000
261	Repairs and Maint - Vehicle	-	-	500	150	500
	Total Contractual Services	\$ 103,607.44	\$ 93,812.43	\$ 91,300	\$ 113,150	\$ 120,100
	<u>Supplies</u>					
311	Office Supplies	3,913.03	1,641.66	2,500	2,500	2,500
312	Small Items of Equipment	3,109.82	3,423.28	1,500	5,000	950
326	Clothing and Uniforms	-	-	0	175	500
331	Gas, Oil, Diesel Fuel and Grease	1,321.04	989.89	2,000	1,500	2,000
340	Meeting Expenses	717.51	475.24	800	1,750	3,000
	Total Supplies	\$ 9,061.40	\$ 6,530.07	\$ 6,800	\$ 10,925	\$ 8,950
	<u>Fixed Charges</u>					
533	Machinery & Equipment - Copier	\$ 2,909.14	\$ 2,044.87	\$ 3,000	\$ 1,500	\$ 5,080
	Total Fixed Charges	\$ 2,909.14	\$ 2,044.87	\$ 3,000	\$ 1,500	\$ 5,080
	Total Board of Mayor and Aldermen	\$ 367,488.54	\$ 357,230.03	\$ 381,694	\$ 401,571	\$ 312,751

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41510	<u>Financial Administration</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 211,724.69	\$ 223,633.18	\$ 220,190	\$ 190,000	\$ 182,200
113	Salaries - Overtime	2,026.36	-	500	2,750	2,000
141	OASI Employers Share	15,781.31	16,173.66	16,883	15,700	14,091
142	Employee Health Insurance	59,228.56	54,067.48	49,400	37,000	37,000
143	Retirement - ING	5,039.75	5,009.44	5,200	5,200	2,800
143.001	Retirement - TCRS	8,769.11	9,640.97	8,100	8,100	7,600
144	Employee Dental Insurance	2,670.83	2,638.95	2,483	2,483	2,000
145	Employee Life Insurance	393.52	442.97	462	462	320
147	Unemployment Insurance	468.70	449.10	700	700	750
148	Education/Training/Travel/ Lodging	4,531.78	2,238.25	6,000	6,000	8,000
	Total Personnel	\$ 310,634.61	\$ 314,294.00	\$ 309,918	\$ 268,395	\$ 256,761
	<u>Contractual Services</u>					
211	Postage	\$ 3,770.01	\$ 3,879.93	\$ 4,000	\$ 5,000	\$ 4,000
221	Printing, Duplicating and Typing	3,873.06	3,207.61	2,800	3,300	4,000
231	Publication Formal and Legal Notices	191.66	-	500	500	500
239	Dues and Subscription	77.00	510.00	200	750	500
245	Telephone	1,282.19	174.84	-	1,500	1,000
253	Accounting/Auditing Services	16,921.94	15,232.24	15,407	31,804	20,000
255	Data Processing Support	9,322.96	14,478.00	15,000	14,945	15,000
259	Other Professional Services	-	-	-	599	-
261	Repairs and Maint - Vehicles	5.17	-	-	-	-
267	Repairs and Maint - Computer Equip	-	215.20	-	200	250
	Total Contractual Services	\$ 35,443.99	\$ 37,697.82	\$ 37,907	\$ 58,598	\$ 45,250
	<u>Supplies</u>					
311	Office Supplies	\$ 7,955.18	\$ 4,272.59	\$ 5,000	\$ 7,000	\$ 6,000
312	Small Items of Equipment	3,872.11	2,723.24	4,000	5,000	5,000
326	Clothing and Uniforms	-	-	-	-	800
331	Gas, Oil, Diesel Fuel and Grease	30.29	183.29	50	50	100
340	Meeting Expense	94.56	-	-	50	150
	Total Supplies	\$ 11,952.14	\$ 7,179.12	\$ 9,050	\$ 12,100	\$ 12,050
	<u>Fixed Charges</u>					
514	Professional Liability/Surety Bond	\$ 550.00	\$ 1,153.75	\$ 1,200	\$ 2,000	\$ 1,500
555	Bank Service Charges	1,968.97	1,355.87	2,000	500	2,000
	Total Fixed Charges	\$ 2,518.97	\$ 2,509.62	\$ 3,200	\$ 2,500	\$ 3,500
	Total Financial Administration	\$ 360,549.71	\$ 361,680.56	\$ 360,075.00	\$ 341,593	\$ 317,561

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41600	<u>Information Systems</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ -	\$ -	\$ -	\$ -	\$ 80,043
113	Salaries - Overtime	-	-	-	-	1,000
141	OASI Employers Share	-	-	-	-	6,200
142	Employee Health Insurance	-	-	-	-	10,500
143	Retirement - ING	-	-	-	-	-
143.001	Retirement - TCRS	-	-	-	-	4,255
144	Employee Dental Insurance	-	-	-	-	462
145	Employee Life Insurance	-	-	-	-	150
147	Unemployment Insurance	-	-	-	-	200
148	Education/Training/Travel/ Lodging	-	-	-	-	4,075
	Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ 106,885
	<u>Contractual Services</u>					
211	Postage	\$ -	\$ -	\$ -	\$ -	\$ 100
221	Printing, Duplicating and Typing	-	-	-	-	110
231	Publication Formal and Legal Notices	-	-	-	-	110
239	Dues and Subscription	-	-	-	-	500
245	Telephone	-	-	-	-	1,500
253	Accounting/Auditing Services	-	-	-	-	-
255	Data Processing Support	-	-	-	-	1,000
261	Repairs and Maint - Vehicles	-	-	-	-	-
267	Repairs and Maint - Computer Equip	-	-	-	-	2,000
	Total Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ 5,320
	<u>Supplies</u>					
311	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 2,000
312	Small Items of Equipment	-	-	-	-	2,000
326	Clothing and Uniforms	-	-	-	-	200
331	Gas, Oil, Diesel Fuel and Grease	-	-	-	-	1,000
340	Meeting Expense	-	-	-	-	500
	Total Supplies	\$ -	\$ -	\$ -	\$ -	\$ 5,700
	<u>Fixed Charges</u>					
533	Machinery & Equipment - Copier	\$ -	\$ -	\$ -	\$ -	\$ 500
	Total Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ 500
	<u>Capital Outlay</u>					
943	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
944	Computer Equipment and Software	-	-	-	-	4,500
949	Other Machinery & Equipment	-	-	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 4,500
	Total Information Sytems	\$ -	\$ -	\$ -	\$ -	\$ 122,905

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41700	<u>Planning and Zoning</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 207,111.43	\$ 196,008.56	\$ 199,556	\$ 179,556	\$ 158,040
113	Salaries - Overtime	-	84.78	100	-	100
141	OASI Employers Share	15,373.31	14,344.31	15,274	14,074	12,098
142	Employee Health Insurance	68,995.85	63,814.48	64,832	44,832	37,000
143	Retirement - ING	5,184.09	2,603.00	2,700	600	-
143.001	Retirement - TCRS	8,772.70	10,655.50	9,000	9,000	8,302
144	Employee Dental Insurance	3,200.04	3,297.20	3,443	2,243	2,000
145	Employee Life Insurance	420.50	488.10	484	484	320
147	Unemployment Insurance	394.41	368.96	500	500	350
148	Education/Training/Travel/ Lodging	1,023.65	887.00	-	2,400	3,000
	Total Personnel	\$ 310,475.98	\$ 292,551.89	\$ 295,889	\$ 253,689	\$ 221,210
	<u>Contractual Services</u>					
211	Postage	\$ 238.00	\$ 73.07	\$ 200	\$ 200	\$ 300
221	Printing, Duplicating and Typing	115.45	206.25	200	300	300
231	Publication Formal and Legal Notices	565.24	584.61	800	1,000	1,261
234	Manuals and Code Updates	243.00	-	700	700	3,000
239	Dues and Subscription	100.00	160.00	300	300	300
245	Telephone	2,355.33	2,269.98	2,500	2,200	2,500
259	Other Professional Service	3,938.40	4,387.00	5,000	5,000	8,500
261	Repairs and Maint - Vehicles	1,721.01	133.63	1,400	1,400	1,400
	Total Contractual Services	\$ 9,276.43	\$ 7,814.54	\$ 11,100	\$ 11,100	\$ 17,561
	<u>Supplies</u>					
311	Office Supplies	\$ 408.45	\$ 274.63	\$ 750	\$ 1,000	\$ 800
312	Small Items of Equipment	1,250.35	26.96	1,300	1,500	2,000
326	Clothing and Uniforms	430.30	291.94	600	600	600
329	Other Operating Supplies		815.77		-	-
331	Gas, Oil, Diesel Fuel and Grease	3,472.72	3,893.61	3,500	3,500	3,500
334	Tires and Tubes	-	368.56	300	300	1,200
340	Meeting Expenses	29.38	74.75			150
	City Cemetery Expense	-	-	-	-	3,500
	Total Supplies	\$ 5,591.20	\$ 5,746.22	\$ 6,450	\$ 6,900	\$ 11,750
	<u>Fixed Charges</u>					
533	Machinery & Equipment - Copier	\$ 5,720.04	\$ 6,106.73	\$ 4,800	\$ 6,000	\$ 3,500
	Total Fixed Charges	\$ 5,720.04	\$ 6,106.73	\$ 4,800	\$ 6,000	\$ 3,500
	<u>Capital Outlay</u>					
943	Vehicles	\$ 9,300.00	-	-	-	-
999	Additions to Fixed Assets		8,800.00	-	-	-
	Total Capital Outlay	\$ 9,300.00	\$ 8,800.00	\$ -	\$ -	\$ -
	Total Planning and Zoning	\$ 340,363.65	\$ 321,019.38	\$ 318,239	\$ 277,689	\$ 254,021

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41800	<u>General Government and Buildings</u>					
	<u>Personnel</u>					
143	Retirement Expense	\$ 150.00	\$ 300.00	\$ 500	\$ 500	\$ 500
149	Other Employee Benefits	150.70	258.71	200	-	200
	Total Personnel	\$ 300.70	\$ 558.71	\$ 700	\$ 500	\$ 700
	<u>Contractual Services</u>					
216	Radio and Cable Services	\$ 1,295.88	\$ 1,413.33	\$ 1,400	\$ 1,500	\$ 1,500
239	Dues and Subscriptions	-	-	415	-	-
241	Electric	55,499.81	63,998.44	55,000	60,000	60,000
242	Water	6,754.52	7,602.63	6,500	8,000	6,600
244	Gas	20,417.75	14,171.78	22,000	18,000	25,000
245	Telephone	21,308.85	22,846.33	20,000	32,000	26,000
251	Medical Services	2,917.25	4,431.89	2,500	7,000	5,000
259	Other Professional Service	4,967.01	7,459.11	5,000	8,000	7,000
261	Vehicle Maintenance	-	-	-	700	-
266	Repairs and Maint - Buildings	23,219.37	19,583.26	23,000	40,000	30,000
292	Janitorial Services	29,170.08	28,375.08	28,750	32,000	31,200
	Total Contractual Services	\$ 165,550.52	\$ 169,881.85	\$ 164,565	\$ 207,200	\$ 192,300
	<u>Supplies</u>					
311	Office Supplies	\$ 2,107.45	\$ 1,629.33	\$ 3,000	\$ 5,000	\$ 3,000
324	Household and Janitorial Supplies	2,734.96	3,155.46	3,000	3,000	3,000
	Total Supplies	\$ 4,842.41	\$ 4,784.79	\$ 6,000	\$ 8,000	\$ 6,000
	<u>Fixed Charges</u>					
511	General Liability	\$ 93,937.34	\$ 110,804.00	\$ 135,000	\$ 123,019	\$ 135,000
515	Workers Compensation Insurance	151,152.63	156,980.07	172,500	156,190	172,500
521	Building Insurance	3,001.22	4,631.00	5,000	5,135	5,000
533	Machinery/Equip - Copier	4,080.00	4,080.00	5,000	5,000	5,000
533.002	Machinery/Equip - Computer Software	2,912.49	2,696.76	3,000	3,000	5,000
533.003	Machinery/Equip - Postage Machine	1,476.00	1,845.00	1,500	1,500	1,600
	Total Fixed Charges	\$ 256,559.68	\$ 281,036.83	\$ 322,000	\$ 293,844	\$ 324,100
	<u>Capital Outlay</u>					
948	Westwood Grant Expenses	\$ -	\$ 9,860.00	\$ 141,825	\$ 2,019	\$ 141,825
949	Other Machinery and Equipment	3,600	-	-	4,267	12,000
999	Additions to Fixed Assets	10,950	13,409.15	-	-	-
	Total Capital Outlay	\$ 14,550	\$ 23,269.15	\$ 141,825	\$ 6,286	\$ 153,825
	Total General Government and Buildings	\$ 441,803.31	\$ 479,531.33	\$ 635,090	\$ 515,830	\$ 676,925

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Number	Account Description	Audited	Audited	Budget	Estimated Budget	Proposed Budget
42100	<u>Police</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 1,406,268.54	\$ 1,423,908.82	\$ 1,517,074	\$ 1,620,400	\$ 1,643,163
113	Salaries - Overtime	60,762.45	56,707.15	70,000	70,000	70,000
114	Overtime - Meth Grant	-	-	25,000	-	-
120	ARRA Salaries	77,805.39	77,478.93	15,212	17,715	-
121	ARRA Employer FICA	5,851.94	5,637.29	1,164	1,454	-
122	ARRA Benefits	42,590.17	40,773.24	6,828	8,575	-
135	Holiday	56,923.84	58,485.20	65,000	82,500	65,650
141	OASI Employers Share	114,456.74	113,269.98	126,383	122,400	136,079
142	Employee Health Insurance	426,285.25	402,868.36	427,272	416,272	426,500
143	Retirement - ING	51,058.28	50,040.42	52,000	49,500	42,000
143.001	Retirement - TCRS	50,595.70	51,832.01	59,163	57,163	53,000
144	Employee Dental Insurance	19,017.13	19,745.80	21,921	21,921	24,500
145	Employee Life Insurance	3,200.35	3,691.27	3,755	3,755	3,300
147	Unemployment Insurance	-	(3,068.36)	3,000	3,500	3,000
148	Education/Training/Travel/ Lodging	8,204.45	5,618.07	12,000	14,500	20,000
148.001	Education and Training SWAT Team	1,282.40	4,697.74	5,500	5,500	2,500
	Total Personnel	\$ 2,324,302.63	\$ 2,311,685.92	\$ 2,411,272	\$ 2,495,155	\$ 2,489,692
	<u>Contractual Services</u>					
211	Postage	\$ 729.26	\$ 711.18	\$ 1,000	\$ 1,000	\$ 750
213	Automobile Licenses and Title	194.50	173.19	500	250	300
216	Radio and TV Services	1,391.02	1,149.84	3,800	3,500	2,500
221	Printing, Duplicating and Typing	701.91	886.90	1,000	1,000	1,000
231	Legal Advertisement	733.54	1,045.73	500	500	500
239	Dues and Subscription	150.00	1,287.51	1,000	1,000	1,000
245	Telephone	15,934.32	12,380.87	20,000	12,000	12,000
256	Information System Support	8,389.28	8,542.96	11,000	11,000	15,000
261	Repairs and Maint - Vehicles	26,886.19	29,070.64	25,000	25,000	30,000
267	Repairs and Maint - Computer Equip		135.99	500	200	500
269	Repairs and Maint - Other	9,681.22	1,752.07	3,000	1,500	1,500
	Total Contractual Services	\$ 64,791.24	\$ 57,136.88	\$ 67,300	\$ 56,950	\$ 65,050

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	<u>Supplies</u>					
311	Office Supplies	\$ 4,874.74	\$ 4,861.70	\$ 5,000	\$ 6,000	\$ 5,000
311.001	Office Supplies-SOR	500.00	743.03	500	500	500
311.002	Office Supplies - Court Supplies	4,610.78	3,432.04	5,000	5,000	500
311.003	Christmas Decorations	2,445.19	2,778.24	2,500	-	-
312	Small Items of Equip	12,448.05	12,095.57	20,000	24,000	15,000
312.001	Small Items of Equip - Police Vehicles	-	1,850.80	-	-	-
323.001	Trustee Expenses	4,467.05	3,935.59	5,000	1,000	1,000
326	Clothing and Uniforms	8,498.79	19,790.93	10,000	15,000	8,500
327	Firearm Supplies	2,377.84	2,287.19	4,500	4,500	5,000
329	Other Operating Supplies	725.83	28,082.33	4,000	4,000	4,000
330	Small Equipment for Officers	2,427.38	4,702.12	8,000	8,116	6,500
331	Gas, Oil, Diesel Fuel and Grease	111,032.02	129,696.85	90,733	105,733	95,000
334	Tires and Tubes	3,856.69	7,446.76	5,500	5,500	5,500
	Total Supplies	\$ 158,264.36	\$ 221,703.15	\$ 160,733	\$ 179,349	\$ 146,500
	<u>Fixed Charges</u>					
533	Machinery & Equipment - Copier	\$ 3,035.20	\$ 3,129.72	\$ 3,700	\$ 4,400	\$ 3,700
	Total Fixed Charges	\$ 3,035.20	\$ 3,129.72	\$ 3,700	\$ 4,400	\$ 3,700
	<u>Capital Outlay</u>					
943	Vehicles	\$ 22,499.71	-	\$ 70,000	\$ 68,630	\$ 35,000
944	Computer Equipment and Software		-	5,000	-	5,500
949	Other Machinery & Equipment		-	5,000	-	5,500
999	Additions to Capital Assets		132,445.78		-	-
	Total Capital Outlay	\$ 22,499.71	\$ 132,445.78	\$ 80,000	\$ 68,630	\$ 46,000
	Total Police	\$ 2,572,893.14	\$ 2,726,101.45	\$ 2,723,005	\$ 2,804,484	\$ 2,750,942

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Number	Account Description	Audited	Audited	Budget	Estimated Budget	Proposed Budget
42200	Fire					
	Personnel					
111	Regular Employee Salaries	\$ 1,149,499.89	\$ 1,133,192.49	\$ 1,164,138	\$ 1,139,138	\$ 1,173,776
113	Salaries - Overtime	42,406.52	43,333.62	50,000	60,000	65,000
135	Holiday	42,028.30	46,898.80	50,000	54,000	54,540
141	OASI Employers Share	92,793.19	90,004.17	96,707	91,707	106,631
142	Employee Health Insurance	369,164.50	356,400.07	350,402	345,402	320,000
143	Retirement - ING	26,598.89	23,808.95	25,000	30,000	17,200
143.001	Retirement - TCRS	57,347.62	59,285.66	50,000	50,000	49,000
144	Employee Dental Insurance	17,149.12	17,629.10	18,258	18,258	18,500
145	Employee Life Insurance	2,625.97	2,821.75	2,850	2,850	2,500
147	Unemployment Insurance	2,203.04	2,175.51	4,500	4,500	4,750
148	Education/Training/Travel/ Lodging	3,914.60	5,268.69	5,000	2,000	5,000
	Total Personnel	\$ 1,805,731.64	\$ 1,780,818.81	\$ 1,816,855	\$ 1,797,855	\$ 1,816,897
	Contractual Services					
211	Postage	\$ 193.27	\$ 95.84	\$ 200	\$ 100	\$ 200
216	Radio and TV Services	4,015.61	3,894.10	4,300	4,000	3,000
221	Printing, Duplicating and Typing	-	60.00	150	150	150
231	Publication and Legal Notices	76.00	312.62	195	195	100
236	Public Relations (Advertising)	1,395.00	1,178.25	1,500	3,000	2,000
239	Dues and Subscription	2,028.96	2,849.95	3,000	3,000	3,000
245	Telephone	5,725.98	6,675.88	8,000	8,000	4,000
261	Repairs and Maint - Vehicles	13,212.79	14,738.84	16,000	16,000	16,000
266	Repairs and Maint - Buildings	11,288.11	3,782.79	6,500	4,000	6,500
266.001	Repairs & Maint - Bldgs (HVAC)	776.77	2,205.22	1,500	1,500	1,000
266.002	Repairs & Maint - Bldgs (DOORS)	516.11	-	-	-	-
269	Repairs and Maint - Other	1,357.66	1,678.10	2,000	1,500	2,000
271	Volunteer Firemen	1,500.00	2,000.00	3,500	13,000	3,500
	Total Contractual Services	\$ 42,086.26	\$ 39,471.59	\$ 46,845	\$ 54,445	\$ 41,450
	Supplies					
311	Office Supplies	\$ 1,526.35	\$ 824.51	\$ 1,300	\$ 1,300	\$ 1,500
312	Small Items of Equipment	5,226.35	1,910.70	5,000	4,000	5,000
312.001	Small Items of Equip-Fireman's Grant	4,001.81	-	-	-	-
322	Chemical, Lab and Medical Supplies	14.84	215.28	500	400	500
323.001	Trustees Expenses		763.84	800	-	-
324	Household and Janitorial Supplies	2,142.19	2,479.66	3,000	2,500	3,000
326	Clothing and Uniforms	8,188.75	8,026.20	9,500	9,500	5,300
326.001	Clothing and Uniforms - PPE Turnout Gear	4,657.60	194.70	2,000	2,000	9,000

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Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account		2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
Number Account Description		Audited	Audited	Budget	Estimated Budget	Proposed Budget
328	Educational Supplies (Fire Prevention)	3,757.90	2,470.64	4,000	3,500	4,000
329	Other Operating Supplies	4,155.60	13,293.53	4,500	3,000	4,500
329.001	Other Operating Supplies - Storage	8,463.59	-		-	-
331	Gas, Oil, Diesel Fuel and Grease	14,571.89	16,553.93	15,000	15,000	15,000
334	Tires and Tubes	2,307.54	1,611.50	1,500	1,750	2,500
344	Safety Supplies	244.54	508.82	500	250	500
	Total Supplies	\$ 59,258.95	\$ 48,853.31	\$ 47,600	\$ 43,200	\$ 50,800
	<u>Fixed Charges</u>					
533	Machinery and Equipment - Copier	\$ 3,325.40	\$ 3,272.30	\$ 2,500	\$ 3,500	\$ 5,800
571	Inspections/Testing	5,476.51	6,400.22	7,000	7,000	7,000
	Total Fixed Charges	\$ 8,801.91	\$ 9,672.52	\$ 9,500	\$ 10,500	\$ 12,800
	<u>Capital Outlay</u>					
941	General Purpose Machinery and Equip	\$ 93,489.94	\$ -	\$ -	\$ -	\$ -
966	Capital Repairs/Maint	15,298.41	-	-	-	-
999	Additions to Fixed Assets		20,000.00		-	580,000
	Total Capital Outlay	\$ 108,788.35	\$ 20,000.00	\$ -	\$ -	\$ 580,000
	Total Fire	\$ 2,024,667.11	\$ 1,898,816.23	\$ 1,920,800.00	\$ 1,906,000	\$ 2,501,947

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Account		2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
Number Account Description		Audited	Audited	Budget	Estimated Budget	Proposed Budget
43100	<u>Public Works</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 539,614.76	\$ 584,852.61	\$ 580,408	\$ 580,408	\$ 592,967
113	Salaries - Overtime	17,788.98	11,023.03	12,500	18,500	18,000
141	OASI Employers Share	42,019.87	42,015.37	45,243	45,243	45,920
142	Employee Health Insurance	201,664.68	195,416.39	201,904	201,904	195,200
143	Retirement - ING	16,096.86	16,360.51	15,000	18,000	21,051
143.001	Retirement - TCRS	19,584.20	19,730.57	20,000	18,000	15,035
144	Employee Dental Insurance	9,139.37	9,779.36	10,568	10,568	11,220
145	Employee Life Insurance	1,421.61	1,567.28	1,610	1,610	1,395
147	Unemployment Insurance	1,371.31	1,200.94	1,500	1,500	1,300
148	Education/Training/Travel/ Lodging	2,023.19	1,256.44	2,000	4,000	5,000
	Total Personnel	\$ 850,724.83	\$ 883,202.50	\$ 890,733	\$ 899,733	\$ 907,088
	<u>Contractual Services</u>					
211	Postage	\$ 757.33	\$ 870.60	\$ 1,000	\$ 500	\$ 1,100
213	Automobile Licenses and Title	35.61	18.11	150	150	150
216	Radio and TV Services	3,335.88	3,743.77	3,500	3,500	3,500
231	Publication/Formal Ads	1,074.70	952.00	1,200	600	1,200
239	Dues and Subscriptions	-	-	-	35	-
242	Water	2,274.29	2,585.11	3,000	3,000	3,000
245	Telephone	6,510.09	6,081.00	7,000	7,000	7,000
247	Street Lighting	182,791.76	181,185.29	200,000	200,000	200,000
251	Veterinary Services	1,743.17	2,335.82	4,000	2,000	2,000
255	Data Processing	-	-	-	-	3,000
259	Other Professional Services	2,241.52	2,268.00	3,000	3,000	3,000
261	Repairs and Maint - Vehicles	16,707.11	17,505.15	28,000	28,000	28,000
262	Repairs and Maint - Other Machinery	11,543.81	10,068.57	17,000	17,000	21,000
264	Repairs and Maint - Traffic Lighting	14,045.38	12,457.59	25,000	25,000	20,000
266	Repairs and Maint - Buildings	10,651.00	13,410.31	10,000	10,000	12,000
268	Repairs and Maint - Roads and Streets	4,444.40	3,359.31	10,000	10,000	14,000
	Total Contractual Services	\$ 258,156.05	\$ 256,840.63	\$ 312,850	\$ 309,785	\$ 318,950
	<u>Supplies</u>					
311	Office Supplies	\$ 1,951.61	\$ 2,795.19	\$ 3,000	\$ 3,000	\$ 3,000
312	Small Items of Equipment	16,844.39	11,132.62	10,000	11,000	13,000
322	Chemical, Lab and Medical Supplies	11,068.38	9,726.11	12,000	12,000	12,000
323.001	Trustee Expenses	11,883.66	11,639.22	12,000	12,000	12,000
324	Household and Janitorial Supplies	3,341.73	4,469.40	3,500	4,000	5,000
326	Clothing and Uniforms	319.04	367.39	500	500	500
331	Gas, Oil, Diesel Fuel and Grease	48,152.00	49,930.15	40,000	58,000	55,000
334	Tires and Tubes	5,666.27	4,700.83	5,000	9,000	9,000
342	Sign Parts and Supplies	10,926.99	17,596.34	20,000	20,000	20,000
343	Salt Purchase	14,708.19	4,686.63	10,000	10,000	8,000
344	Safety Supplies	994.61	1,450.68	2,500	4,000	2,500
	Total Supplies	\$ 125,856.87	\$ 118,494.56	\$ 118,500	\$ 143,500	\$ 140,000

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Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
	<u>Building Materials</u>					
421	Guardrails	\$ -	\$ -	\$ -	\$ 1,200	\$ 5,000
451	Crushed Stone	6,136.24	1,867.32	13,000	13,000	15,000
455	Tile and Pipe	10,149.60	(6,677.16)	11,000	26,600	20,000
471	Asphalt and Asphalt Filler	8,827.61	6,644.32	9,000	9,000	10,500
	Total Building Materials	\$ 25,113.45	\$ 1,834.48	\$ 33,000	\$ 49,800	\$ 50,500
	<u>Fixed Charges</u>					
533	Machinery and Equip - Copier	\$ 480.00	\$ 800.00	\$ 1,100	\$ 800	\$ 960
	Total Fixed Charges	\$ 480.00	\$ 800.00	\$ 1,100	\$ 800	\$ 960
	<u>Capital Outlay</u>					
931.001	Roads, Street, and Parking	\$ 198,035.88	\$ (225,894.55)	\$ 150,000	\$ 200,000	\$ 200,000
931.001	Roads and Streets		225,894.55		-	-
931.002	Street Striping	16,392.50	14,450.00	19,000	19,000	19,000
931.003	Roads - Industrial Park		-		-	-
931.004	Lynchburg Sidewalks		-		-	-
932	Paving-State Maint Contract		(14,450.00)	50,000	-	-
943	Vehicles		-		-	-
949	Other Machinery and Equipment	29,421.00	-	6,300	7,000	22,000
960	Capital Repairs - Street Lights	-	-		-	-
999	Additions to Capital Assets	459,333.00	573,915.93		-	-
	Total Capital Outlay	\$ 703,182.38	\$ 573,915.93	\$ 225,300	\$ 226,000	\$ 241,000
	Total Public Works	\$ 1,963,513.58	\$ 1,835,088.10	\$ 1,581,483	\$ 1,629,618	\$ 1,658,498

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Account		2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
Number Account Description		Audited	Audited	Budget	Estimated Budget	Proposed Budget
44210	Contributions to Other Agencies					
720.001	TN Rehabilitation Center	\$ 11,000.00	\$ 11,000.00	\$ 11,000	\$ 11,000	\$ 11,000
720.003	Coffee County Child Care Center	2,500.00	2,500.00	2,500	2,500	2,500
720.005	South Central Human Resources	1,327.00	1,327.00	1,616	1,616	1,616
720.006	Coffee County Library	11,000.00	11,000.00	12,000	12,000	12,000
720.007	Coffee County Senior Center	2,500.00	-	2,500	2,500	2,500
720.008	Manchester Senior Center	2,500.00	-	2,500	2,500	2,500
720.010	Keep Coffee County Beautiful	1,000.00	-	1,000	1,000	-
720.011	Manchester/Coffee County Conference Center	75,302.72	90,162.81	80,000	80,000	80,000
720.013	Coffee County Children's Advocacy Center	6,500.00	6,500.00	6,500	6,500	6,500
720.014	TN Backroads Heritage	1,000.00	1,000.00	1,000	1,000	1,000
720.015	South Central TN Development Dist	2,059.00	2,121.00	2,121	2,121	2,121
720.016	The Literacy Council	5,000.00	-	-	-	-
720.017	Leadership Class	250.00	-	-	-	-
720.018	Chamber of Commerce	7,000.00	7,000.00	10,000	10,000	12,500
720.019	CASA		-	5,000	5,000	1,000
	Green Thumb Garden Club				-	
	Child Development Center				-	
Total Contributions to Other Agencies		\$ 128,938.72	\$ 132,610.81	\$ 137,737	\$ 137,737	\$ 135,237
Total Expenditures		\$ 8,209,717.80	\$ 8,121,577.93	\$ 8,068,123	8,024,522	\$ 8,740,787
Other Uses						
51620	Operating Transfers					
762	Transfer to Sanitation	\$ -	\$ -	\$ 26,856	\$ 26,856	\$ 57,000
763	Transfer to Recreation Fund	333,545	611,524.00	431,545	400,000	475,000
764	Transfer to General Purpose School Fund	1,685,667.00	1,686,327.00	1,678,467	1,678,467	1,678,467
765	Transfer to Debt Service Fund	1,460,727.53	1,479,326.80	1,445,915	1,445,915	1,446,567
770	Transfer to Community Policing	17,000.00	3,000.00	17,000	17,000	7,000
771	Transfer to Police Station Grant	59,724.00	-	-	-	-
Total Other Uses		\$ 3,556,663.53	\$ 3,780,177.80	\$ 3,599,783	\$ 3,568,238	\$ 3,664,034
Total Expenditures and Other Uses		\$ 11,766,381.33	\$ 11,901,755.73	\$ 11,667,906	\$ 11,592,760	\$ 12,404,821
Revenues and Other Sources Over (Under)						
Expenditures and Other Uses		\$ (32,299.87)	\$ 67,260.40	\$ 496	\$ 14,528	\$ (795,512)
Estimated Beginning Fund Balance July 1		2,900,245.51	2,867,945.64	\$ 2,935,206	\$ 2,935,206	\$ 2,949,734
Non-spendable Fund Balance		38,367.90	55,240.84	\$ 55,000	\$ 55,000	\$ 55,000
Assigned Fund Balance						
Fire Department Equipment						\$ 4,000
Unassigned Fund Balance		2,829,577.74	2,879,965.20	\$ 2,880,702	\$ 2,894,734	\$ 2,095,222
Estimated Ending Fund Balance June 30		\$ 2,867,945.64	\$ 2,935,206.04	\$ 2,935,702	\$ 2,949,734	\$ 2,154,222

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Schedule D-1

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
<u>Revenues and Other Sources</u>						
<u>Charges for Current Services</u>						
34131	Administrative Service Fees	\$ 107,060.36	\$ 93,252.70	\$ 100,000	\$ 100,000	\$ 100,000
34412	Solid Waste Residential Collection	263,752.69	265,081.74	270,000	270,000	270,000
34415	Solid Waste Debris Pickup	7,125.00	5,388.50	9,000	9,300	9,000
34423	Solid Waste Surcharge - General	517,267.37	537,320.38	525,000	525,000	525,000
34440	Refuse Recycling Charges	16,662.35	19,832.39	25,200	20,000	25,200
36999	Miscellaneous Revenue		737.00	3,000	-	3,000
	Total Current Services	\$ 911,867.77	\$ 921,612.71	\$ 932,200	\$ 924,300	\$ 932,200
<u>Other Sources</u>						
36961	Transfer from General Fund	-	-	26,856	\$ 26,856	\$ 57,000
	Total Other Revenue	\$ -	\$ -	\$ 26,856	\$ 26,856	\$ 57,000
	Total Revenues and Other Sources	\$ 911,867.77	\$ 921,612.71	\$ 959,056	\$ 951,156	\$ 989,200
<u>Expenditures</u>						
<u>Sanitation Services</u>						
<u>Personnel</u>						
111	Regular Employee Salaries	\$ 192,295.84	\$ 190,917.93	\$ 210,339	\$ 210,339	\$ 219,316
113	Salaries - Overtime	6,351.31	2,427.92	2,500	3,000	5,000
141	OASI Employers Share	15,469.62	14,221.34	16,396	16,000	16,984
142	Health Insurance	74,634.95	72,277.31	73,170	73,170	72,190
143	Retirement - ING	4,514.46	3,773.99	4,000	5,000	7,800
143.001	Retirement - TCRS	2,364.00	2,079.91	2,500	2,000	5,561
144	Employee Dental Insurance	3,373.37	3,602.24	3,830	3,830	4,200
145	Employee Life Insurance	534.65	572.97	584	584	520
146	Worker's Compensation	10,500.00	5,389.00	6,000	6,000	6,000
147	Unemployment Insurance	429.85	483.79	358	500	400
	Total Personnel	\$ 310,468.05	\$ 295,746.40	\$ 319,677	\$ 320,423	\$ 337,971
<u>Contractual Services</u>						
261	Repairs and Maint - Vehicles	\$ 8,528.62	\$ 12,153.29	10,600	\$ 20,000	\$ 23,000
262	Repairs and Maint - Other Machinery	5,162.04	799.99	10,000	6,000	10,000
294	Brush Disposal	40,108.00	30,712.50	30,000	30,000	35,000
295	Landfill Services	536,454.17	557,041.28	529,414	529,414	529,414
	Total Contractual Services	\$ 590,252.83	\$ 600,707.06	\$ 580,014	\$ 585,414	\$ 597,414

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Sanitation Fund 260
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Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
	<u>Supplies</u>					
312	Small Items of Equipment	\$ 1,471.36	\$ 943.87	\$ 2,000	\$ 2,000	\$ 1,500
331	Gas, Oil, Diesel Fuel and Grease	27,134.79	32,664.45	25,000	30,000	35,000
334	Tires, Tubes, ETC.	471.46	2,904.42	3,000	2,500	12,000
511	General Liability	3,603.78	1,679.00	2,509	2,509	3,000
	Total Supplies	\$ 32,681.39	\$ 38,191.74	\$ 32,509	\$ 37,009	\$ 51,500
	Total Expenditures	\$ 933,402.27	\$ 934,645.20	\$ 932,200	\$ 942,846	\$ 986,885
	<u>Transfer to Other Funds</u>					
50000-001	Transfer to Debt Service Fund	\$ 29,176.00	\$ 28,005.19	\$ 26,856	\$ 26,856	\$ 15,696
	Total Transfers	\$ 29,176.00	\$ 28,005.19	\$ 26,856	\$ 26,856	\$ 15,696
	Total Expenditures and Other Sources	\$ 962,578.27	\$ 962,650.39	\$ 959,056	\$ 969,702	\$ 1,002,581
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ (50,710.50)	\$ (41,037.68)	\$ -	\$ (18,546)	\$ (13,381)
	Estimated Beginning Fund Balance July 1	206,251.42	155,540.92	114,503	114,503	95,957
	Estimated Ending Fund Balance June 30	\$ 155,540.92	\$ 114,503.24	\$ 114,503	\$ 95,957	\$ 82,576

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Schedule D-2

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
	<u>Revenues and Other Sources</u>					
	<u>Local Taxes</u>					
31920	Room Occupancy Tax	\$ 129,865.00	\$ 158,465.55	\$ 145,000	\$ 145,000	\$ 145,000
	Total Local Taxes	\$ 129,865.00	\$ 158,465.55	\$ 145,000	\$ 145,000	\$ 145,000
	<u>Intergovernmental</u>					
33485	Arts Bldg Comm Grant Revenue	\$ -	\$ 1,900.00	\$ -	\$ -	\$ -
33490	LDR Phase IV (Old Stone Fort)		95,000.00		24,000	-
33492	Dept of Health Grant	1,500	18,500.00		-	-
33493	Greenway Extention Phase V		79,740.58		55,134	-
33494	Comm Foundation Grant		135,400.00		5,000	-
33495	Transfer from EEBG Grant	130,993.82	0.00		-	-
33496	Transfer from Diabetes Grant		0.00		-	-
33497	Diabetes Grant 2		0.00	10,000	10,000	-
	LPRF Grant (Soccer Complex)				-	175,000
	LPRF Grant (Soccer Complex)-Park Partners				-	125,000
	LPRF Grant (Soccer Complex)-InKind				-	50,000
	Total Intergovernmental	\$ 132,493.82	\$ 330,540.58	\$ 10,000	\$ 94,134	\$ 350,000
	<u>Charges for Current Services</u>					
34723	Swimming Lesson Charges	\$ 29,740.00	\$ 29,262.00	\$ 30,000	\$ 30,000	\$ 31,000
34724	Pool Rental	27,875.50	30,005.00	29,000	33,000	37,000
34742	Activity Fees	28,574.50	32,166.29	32,000	32,000	33,000
34743	Day Camp Charges	25,388.00	33,417.50	25,000	27,000	37,000
34744	Fireworks	1,107.55	1,000.00	1,000	1,000	1,000
34745	Park and Recreation Concessions	99,074.27	94,246.65	110,000	100,000	110,000
34746	ADA Wright Center - Rental	8,413.25	10,051.25	9,000	10,000	11,000
34747	Shelter Rentals	3,655.00	3,841.25	4,600	4,600	3,500
34771	Membership and Dues - Yearly Passes	633,876.31	605,266.79	620,000	620,000	600,000
34772	Membership and Dues - Monthly Passes	31,050.00	24,729.00	29,000	29,000	27,000
34773	Membership and Dues - Daily Passes	189,306.28	183,761.88	180,000	180,000	187,000
34774	Recreation Complex Concessions	86,558.17	86,917.98	90,000	90,000	90,000
34777	Athletic League	9,006.70	9,048.50	9,000	5,000	2,000
34781	Sponsorships	15,875.00	12,900.00	13,000	13,000	17,000
34792	Meeting Room Rental	15,317.00	14,727.00	15,000	15,000	16,000
	Total Charges for Current Services	\$ 1,204,817.53	\$ 1,171,341.09	\$ 1,196,600	\$ 1,189,600	\$ 1,202,500
	<u>Other Revenues</u>					
36330	Sale of Equipment	\$ -	\$ -	\$ -	\$ 5,512	\$ -
36350	Insurance Recovery	2,004.00	-	3,000	28,726	3,000
36998	Donated Property (Amphitheatre)	154,469	-		-	-
36999	Miscellaneous Revenues	16,509.81	14,671.18	5,000	5,000	5,000
	Total Other Revenues	\$ 172,982.81	\$ 14,671.18	\$ 8,000	\$ 39,238	\$ 8,000
	Total Revenues	\$ 1,640,159.16	\$ 1,675,018.40	\$ 1,359,600	\$ 1,467,972	\$ 1,705,500
	<u>Other Sources</u>					
39100	Capital Lease Proceeds	\$ 550,000.00	\$ -	\$ -	\$ -	\$ -

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City of Manchester, Tennessee
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Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
39110	Transfer from General Fund	333,545.00	611,524.00	431,545	400,000	475,000
	Total Other Sources	\$ 883,545.00	\$ 611,524.00	\$ 431,545	\$ 400,000	\$ 475,000
	Total Revenue and Other Sources	\$ 2,523,704.16	\$ 2,286,542.40	\$ 1,791,145	\$ 1,867,972	\$ 2,180,500

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Recreation Fund 122
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Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
44410	<u>Recreation Administration</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 135,221.88	\$ 135,305.69	\$ 140,337	\$ 140,337	\$ 142,500
113	Salaries-Overtime	-	-	-	620	-
141	OASI Employers Share	9,984.41	9,974.00	10,736	10,736	10,901
142	Employee Health Insurance	33,436.32	31,275.01	31,181	31,181	39,000
143	Retirement - ING	2,248.65	2,285.69	2,500	2,500	2,400
143	Retirement - TCRS	6,082.90	6,183.06	7,824	7,824	5,000
144	Employee Dental Insurance	1,485.36	1,518.88	1,377	1,700	2,300
145	Employee Life Insurance	255.54	282.54	280	280	260
147	Unemployment Insurance	215.77	216.00	400	400	400
148	Education/Training/Travel/ Lodging	1,289.27	780.68	3,000	1,500	3,500
	Total Personnel	\$ 190,220.10	\$ 187,821.55	\$ 197,635	\$ 197,078	\$ 206,261
	<u>Contractual Services</u>					
211	Postage	\$ 1,387.01	\$ 1,551.37	\$ 1,600	\$ 1,600	\$ 1,500
221	Printing, Duplicating and Typing	1,084.24	1,170.95	1,100	1,100	1,100
231	Publication Formal/Legal Notices	3,203.72	202.43	2,000	2,000	1,500
235	Membership, Registration and Tuition	50.00	-	-	-	-
239	Dues and Subscription	1,949.88	1,565.00	1,500	1,500	1,500
	Total Contractual Services	\$ 7,674.85	\$ 4,489.75	\$ 6,200	\$ 6,200	\$ 5,600
	<u>Supplies</u>					
311	Office Supplies and Materials	\$ 2,131.08	\$ 1,598.41	\$ 2,000	\$ 2,000	\$ 2,000
319	Office Stationary and Forms	-	176.67	500	500	500
	Total Supplies	\$ 2,131.08	\$ 1,775.08	\$ 2,500	\$ 2,500	\$ 2,500
	Total Recreation Administration	\$ 200,026.03	\$ 194,086.38	\$ 206,335	\$ 205,778	\$ 214,361

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Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
44420	<u>Recreation Center</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 180,038.58	\$ 186,466.92	\$ 186,658	\$ 186,658	\$ 192,000
113	Salaries - Overtime	721.49	2,066.99	600	6,000	1,500
121	Wages - Part-Time	267,183.52	247,381.58	266,000	266,000	232,702
141	OASI Employers Share	33,596.08	32,398.64	34,674	34,674	32,604
142	Employee Health Insurance	69,049.37	62,550.01	62,362	68,000	72,000
143	Retirement - ING	933.68	949.74	3,000	2,000	3,300
143	Retirement - TCRS	6,149.43	7,188.13	7,300	7,300	6,850
144	Employee Dental Insurance	3,045.60	3,037.76	3,172	4,000	4,100
145	Employee Life Insurance	455.86	620.38	560	560	500
146	Worker's Compensation	2,202.35	6,815.00	6,900	6,900	7,000
147	Unemployment Insurance	2,116.84	2,388.88	2,100	2,100	2,500
148	Education/Training/Travel/ Lodging	4,738.44	2,845.11	2,000	2,600	2,500
	Total Personnel	\$ 570,231.24	\$ 554,709.14	\$ 575,326	\$ 586,792	\$ 557,556
	<u>Contractual Services</u>					
216	Radio and Cable Services	\$ 1,354.00	\$ 1,576.88	\$ 1,600	\$ 1,600	\$ 1,600
241	Electric	239,922.06	256,870.61	250,000	250,000	250,000
242	Water	17,282.95	20,889.90	18,500	18,500	18,500
244	Gas	70,260.74	75,081.67	75,000	75,000	70,000
245	Telephone	2,812.83	1,838.24	3,000	3,000	3,000
255	Data Processing Support	3,347.88	3,384.00	6,000	7,000	6,000
261	Repairs and Maint - Vehicles	785.48	884.51	1,000	2,000	1,500
262	Repairs and Maint - Other Machinery	48,151.83	38,328.53	30,000	30,750	35,000
263	Repairs and Maint - Office Equip	110.00	130.32	3,000	4,500	2,000
265	Repairs and Maint - Grounds	2,835.48	3,521.17	3,000	4,000	3,000
266	Repairs and Maint - Buildings	20,294.20	18,767.63	12,000	18,000	10,000
270	Contracted Recreational Services	2,953.80	1,024.49	2,000	750	1,000
	Total Contractual Services	\$ 410,111.25	\$ 422,297.95	\$ 405,100	\$ 415,100	\$ 401,600
	<u>Supplies</u>					
312	Small Items of Equipment-Wellness	\$ 6,141.02	\$ 2,024.64	\$ 3,000	\$ 3,000	\$ 3,000
322	Chemical, Lab and Medical Supplies	20,514.96	20,016.43	19,000	19,000	20,000
323	Food	51,707.41	52,206.18	52,000	52,000	52,000
323.002	Program Meals	793.21	147.86	1,000	500	1,000
324	Household and Janitorial Supplies	13,759.76	19,654.22	17,000	17,000	19,000
325	Recreation Supplies/Program Expenses	17,905.77	17,387.01	15,000	17,000	15,000
326	Clothing and Uniforms	2,712.22	3,699.69	3,500	3,500	3,500
329	Operating Supplies	-	0.00	-	500	-
331	Gas, Oil, Diesel Fuel and Grease	620.36	1,545.03	1,500	1,500	1,500
334	Tires and Tubes	9.95	0.00	-	-	-
	Total Supplies	\$ 114,164.66	\$ 116,681.06	\$ 112,000	\$ 114,000	\$ 115,000
	<u>Fixed Charges</u>					
511	General Liability	\$ 24,839.32	\$ 20,253.00	\$ 20,500	\$ 20,500	\$ 20,500
533	Machinery and Equipment - Copier	7,072.69	5,833.83	4,500	4,000	3,500

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Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
533.001	Machinery and Equipment - Rental	2,668.60	2,935.65	2,500	3,000	3,500
	Total Fixed Charges	\$ 34,580.61	\$ 29,022.48	\$ 27,500	\$ 27,500	\$ 27,500
	<u>Capital Outlay</u>					
941	General Purpose Equipment	\$ 7,001.45	\$ -	\$ 8,749	\$ 8,349	\$ 10,000
944	Dept of Health Grant	442.72	20,497.02		-	-
947	Office Machinery & Equip		-	-	-	-
966	Capital Repairs - Building	-	-	14,000	13,650	21,000
970	Transfer to Debt Service	28,958.00	93,856.07		-	
973	Transfer to EEBG Fund	30,993.82	-		-	-
975	Transfer to Diabetes Grant		-		-	-
976	Transfer to Diabetes Grant - In Kind		-		-	-
977	Diabetes Grant 2		-	10,000	10,000	-
999	Add to Capital Assets-Donated Property	844,673.96	384,324.25		-	
	Total Capital Outlay	\$ 912,069.95	\$ 498,677.34	\$ 32,749	\$ 31,999	\$ 31,000
	Total Recreation Center	\$ 2,041,157.71	\$ 1,621,387.97	\$ 1,152,675	\$ 1,175,391	\$ 1,132,656

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City of Manchester, Tennessee

Recreation Fund 122

Statement of Proposed Operations

July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
44720	<u>Park Area</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 49,614.50	\$ 48,088.77	\$ 51,597	\$ 55,000	\$ 53,000
113	Salaries - Overtime	704.96	2,008.79	4,000	2,500	3,000
121	Wages - Part-Time	70,466.59	76,244.96	60,000	61,500	70,000
141	OASI Employers Share	9,031.98	9,405.54	8,843	10,000	9,639
142	Employee Health Insurance	27,808.32	24,081.50	18,214	18,214	18,500
143.001	Retirement-TCRS	-	368.30	-	1,500	3,000
144	Employee Dental Insurance	1,289.76	1,198.94	897	897	1,000
145	Employee Life Insurance	177.24	192.66	183	183	160
146	Worker's Compensation Insurance	10,451.00	2,390.17	6,820	6,820	7,500
147	Unemployment Insurance	1,081.31	706.44	1,500	1,500	1,500
	Total Personnel	\$ 170,625.66	\$ 164,686.07	\$ 152,054	\$ 158,114	\$ 167,299
	<u>Contractual Services</u>					
231	Publication and Legal Notices	\$ 360.00	\$ 170.10	\$ -	\$ -	\$ -
241	Electric	22,327.89	22,728.25	21,000	21,000	21,000
242	Water	10,185.28	10,852.12	8,000	13,000	12,000
244	Gas	3,480.56	2,673.11	2,000	2,700	3,000
245	Telephone	1,979.54	1,999.91	3,000	3,000	3,000
254	Architectural/Engineering	4,390.00	18,195.93	4,000	4,000	1,000
259	Other Professional Services - Fireworks	4,000.00	4,000.00	4,000	4,000	4,000
261	Repair and Maintenance - Motor Vehicles	353.74	2,048.77	2,000	2,000	2,000
262	Repair and Maintenance - Other Machinery	3,199.48	5,473.71	6,000	6,000	4,000
265	Repair and Maintenance - Grounds	33,539.98	64,981.20	28,000	50,000	35,000
266	Repair and Maintenance - Buildings	8,351.99	36,205.90	5,000	10,000	7,000
270	Contracted Recreational Services	5,190.50	4,346.70	6,000	5,000	6,000
	Total Contractual Services	\$ 97,358.96	\$ 173,675.70	\$ 89,000	\$ 120,700	\$ 98,000
	<u>Supplies</u>					
312	Small Items of Equipment	\$ -	\$ 2,132.52	\$ 300	\$ 2,100	\$ 500
323	Food - Concessions	64,286.99	64,975.90	60,000	60,000	60,000
323.001	Trustee Expenses	619.27	-	-	-	-
324	Household and Janitorial Supplies	10,636.02	4,013.55	5,000	5,000	5,000
325	Recreation Supplies/Program Equipment	11,715.53	5,287.86	6,000	6,000	6,000
326	Recreation Uniforms	1,166.64	1,293.70	1,500	1,500	2,000
331	Gas, Oil, Diesel Fuel, and Grease	6,920.02	9,967.99	6,000	9,000	6,000
334	Tires, Tubes, ETC.	286.70	-	500	700	1,000
	Total Supplies	\$ 95,631.17	\$ 87,671.52	\$ 79,300	\$ 84,300	\$ 80,500
	<u>Fixed Charges</u>					
511	General Liability	\$ -	\$ -	\$ -	\$ 4,131	\$ 4,131
533	Machinery and Equipment -Rental	902.00	3,371.85	-	400	-
	Total Fixed Charges	\$ 902.00	\$ 3,371.85	\$ -	\$ 4,531	\$ 4,131

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Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
	<u>Capital Outlay</u>					
949	Other Machinery & Equipment	\$ -	\$ -	\$ 6,000	\$ 11,200	\$ 6,000
954	Capital - LDR Greenway Phase IV(Design)	6,250.00	-		-	-
954.001	Capital - LDR Greenway Phase IV		-		-	-
954.002	Capital - LDR Greenway Phase V		-		-	-
955	Arts Grant		3,800.00		-	-
965	Repair & Maint - Grounds		-		-	22,000
966	Repair & Maint - Building		-		-	-
	Additions to Fixed Asset-Soccer Complex				-	300,000
	Additions to Fixed Asset-Soccer In-Kind					50,000
	Total Capital Outlay	\$ 6,250.00	\$ 3,800.00	\$ 6,000	\$ 11,200	\$ 378,000
	Total Park Area	\$ 370,767.79	\$ 433,205.14	\$ 326,354	\$ 378,845	\$ 727,930
	Total Expenditures	\$ 2,611,951.53	\$ 2,248,679.49	\$ 1,685,364	\$ 1,760,014	\$ 2,074,948
	<u>Transfer to Other Funds</u>					
960	Transfer to Debt Service - Land Purchase	\$ -	\$ -	\$ 95,478	\$ 98,495	\$ 95,478
	Total Transfers	\$ -	\$ -	\$ 95,478	\$ 98,495	\$ 95,478
	Total Expenditures and Other Sources	\$ 2,611,951.53	\$ 2,248,679.49	\$ 1,780,842	\$ 1,858,509	\$ 2,170,426
	Revenues and Other Sources Over (Under)	\$ (88,247.37)	\$ 37,862.91	\$ 10,303	\$ 9,463	\$ 10,074
	Expenditures and Other Uses					
	Estimated Beginning Fund Balance July 1	\$ 63,062.77	\$ (25,184.60)	\$ 12,678	\$ 12,678	\$ 22,141
	Estimated Ending Fund Balance June 30	\$ (25,184.60)	\$ 12,678.31	\$ 22,981	\$ 22,141	\$ 32,216

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Schedule D-3

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
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Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
	<u>Revenues</u>					
	<u>Fines, Forfeitures and Penalties</u>					
35110	City Court Fines and Costs	\$ 10,478.47	\$ 33,588.71	\$ 40,000	\$ 30,000	\$ 35,000
	Total Fines, Forfeitures and Penalties	\$ 10,478.47	\$ 33,588.71	\$ 40,000	\$ 30,000	\$ 35,000
	<u>Other Revenues</u>					
33423	NADD Grant Revenue		\$ 5,000.00		\$ 5,000	
36330	Sale of Equipment		48,899.99		\$ 1,480	
36332	Sale of Equipment - Drug Fund	-	1,351.52	\$ 26,500	\$ 26,500	30,000
36362	Sale of Vehicles	33,670.00	5,076.00	\$ 15,300	\$ 5,000	30,000
36715	Contribution and Donations	253,966.00	112,059.82	\$ 42,000	\$ 52,850	50,000
36735	Contribution and Donations - Individuals	28,677.90	18,074.00		\$ 32,326	25,000
36940	Sale of Seized Vehicle Fees				\$ 905	
36941	Sale of Vehicles - Confiscations	20,600.76	11,058.00	\$ 21,900	\$ 13,000	30,000
36942	Sale of Other Contraband	952.25	1,931.82	\$ 5,000	\$ 1,000	5,000
	Total Other Revenues	\$ 337,866.91	\$ 203,451.15	\$ 110,700	\$ 138,061	\$ 170,000
	Total Revenues	\$ 348,345.38	\$ 237,039.86	\$ 150,700	\$ 168,061	\$ 205,000
	<u>Expenditures</u>					
42129	<u>Drug Investigation and Control</u>					
	<u>Personnel</u>					
113	Salaries-Overtime	-	-	\$ -	\$ -	\$ 20,000
	Salaries-Benefits	-	-	\$ -	\$ -	\$ 3,000
148	Education/Training	\$ 5,920.46	\$ 4,186.16	\$ 7,500	\$ 7,500	\$ 15,000
	Total Personnel	\$ 5,920.46	\$ 4,186.16	\$ 7,500	\$ 7,500	\$ 38,000
	<u>Contractual Services</u>					
213	Automobile Licenses & Titles	\$ 83.00	\$ 248.51	\$ 250	\$ 100	250
231	Publication Formal/Legal Notice		213.00		\$ -	-
241	Gov.Deals Expense	-	-	\$ -	\$ 3,200	-
261	Repair & Maint - Vehicle	189.37	2,173.70	\$ 5,000	\$ 1,000	1,000
269	Other Repair and Maintenance Services	1,402.88	34.82	\$ 1,450	\$ 1,450	1,750
299	Misc. Contractual Services	12,399.38	8,178.09	\$ 12,000	\$ 10,000	10,000
	Total Contractual Services	\$ 14,074.63	\$ 10,848.12	\$ 18,700	\$ 15,750	\$ 13,000
	<u>Supplies</u>					
312	Small Items of Equipment	\$ 4,645.44	\$ 7,958.38	\$ 5,500	\$ 5,500	6,000
326	Clothing and Uniforms				\$ 7,850	
329	Other Operating Supplies	16,164	24,014.46	\$ 30,000	\$ 30,000	35,000
331	Gas, Oil, Diesel Fuel	46	65.03	\$ -	\$ -	-
332	Dog Equipment and Supplies	2,025.60	503.00	\$ 12,800	\$ 9,000	5,000
333	Other Equipment Parts	7,747.25	9,330.79	\$ 8,000	\$ 8,000	8,500
	Total Supplies	\$ 30,628.32	\$ 41,871.66	\$ 56,300	\$ 60,350	\$ 54,500

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City of Manchester, Tennessee
Drug Control Fund 619
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July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
	<u>Capital Outlay</u>					
942	General Purpose Machinery and Equipment	\$ 208,800.00	\$ 77,524.00	\$ 31,700	\$ 31,700	30,000
943	Drug Vehicle	30,874.00	36,149.00	\$ 36,500	\$ 73,964	72,500
	Total Capital Outlay	\$ 239,674.00	\$ 113,673.00	\$ 68,200	\$ 105,664	\$ 102,500
	Total Expenditures	\$ 290,297.41	\$ 170,578.94	\$ 150,700	\$ 189,264	\$ 208,000
	Revenue and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 58,047.97	66,460.92	\$ -	\$ (21,203)	(3,000)
	Estimated Beginning fund Balance July 1	313,966.49	372,014.46	\$ 438,475	\$ 438,475	417,272
	Estimated Ending Fund Balance June 30	372,014.46	438,475.38	\$ 438,475	\$ 417,272	\$ 414,272

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Schedule D-4

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
<u>Revenues</u>						
<u>Local Taxes</u>						
31920	Room Occupancy Tax	\$ 64,932.44	\$ 79,232.75	\$ 75,000	\$ 75,000	\$ 75,000
	Total Local Taxes	\$ 64,932.44	\$ 79,232.75	\$ 75,000	\$ 75,000	\$ 75,000
<u>Grant Revenue</u>						
31947	Partnership Marketing Program Proceeds	\$ -	\$ 2,294.75	\$ -	\$ -	\$ -
37000	Grant Revenue-State of Tennessee					476,360
		\$ -	\$ 2,294.75	\$ -	\$ -	\$ 476,360
	Total Revenues	\$ 64,932.44	\$ 81,527.50	\$ 75,000	\$ 75,000	\$ 551,360
<u>Expenditures</u>						
47210	<u>Personnel</u>					
111	Salaries	\$ 1,599.00	\$ 1,657.04	\$ 1,600	\$ 1,500	\$ 1,600
141	OASI Employers Share	122.33	113.38	122	122	122
147	Unemployment Insurance	6.96	11.86	10	10	10
148	Travel	-	22.25	500	500	700
	Total Personnel	\$ 1,728.29	\$ 1,804.53	\$ 2,232	\$ 2,132	\$ 2,432
<u>Contractual Services</u>						
236	Public Relations	\$ -	\$ 1,499.68	\$ 5,000	\$ 5,000	\$ 5,000
236.002	Local Activity Support	3,050.00	5,250.00	11,000	11,000	16,868
236.003	Hotel/Motel Promotion	-	-	-	-	-
236.004	Tourism Promo - Brochures, Flyer, Ads	6,269.66	7,248.99	12,168	12,168	12,000
236.005	Manchester Chamber - Tourism Prom	19,100.08	21,000.00	21,000	21,000	21,000
236	Marketing & Public Relations	866.44	-	-	-	-
239	South Central TN Tourism Dues	400.00	400.00	400	400	400
247	Christmas Lighting and Banners	6,719.23	5,825.84	13,000	13,000	13,000
	Total Contractual Services	\$ 36,405.41	\$ 41,224.51	\$ 62,568	\$ 62,568	\$ 68,268
<u>Supplies</u>						
329	Other Operating Supplies	\$ 86.36	\$ 456.02	\$ 500	\$ 500	\$ 500
329.001	Signs and Sign Maintenance	1,100.00	185.00	6,200	6,200	1,000
329.002	Landscaping, General Prom & Other	-	-	3,500	3,500	500
	Total Supplies	\$ 1,186.36	\$ 641.02	\$ 10,200	\$ 10,200	\$ 2,000
<u>Capital Outlay</u>						
939	Downtown Renovation Project	\$ 17,640.00	\$ 24,225.25	\$ -	\$ 100	\$ 595,450
947	Partnership Marketing Program Grant		2,500.00		2,000	-
	Total Capital Outlay	\$ 17,640.00	\$ 26,725.25	\$ -	\$ 2,100	\$ 595,450
	Total Expenditures	\$ 56,960.06	\$ 70,395.31	\$ 75,000	\$ 77,000	\$ 668,150

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Schedule D-4

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
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Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
<u>Transfers</u>						
50000.002	Transfer to General Fund	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -
50000.004	Transfer to TDOT Greenway Grant		-	88,010	-	-
	Total Transfers	\$ 2,500.00	\$ -	\$ 88,010	\$ -	\$ -
	Total Expenditures and Other Sources	\$ 59,460.06	\$ 70,395.31	\$ 163,010	\$ 77,000	\$ 668,150
	Revenues over (Under) Expenditures	5,472.38	\$ 11,132.19	(88,010)	(2,000)	(116,790)
	Estimated Beginning Fund Balance July 1	193,951.88	\$ 199,424.26	210,556	210,556	208,556
	Estimated Ending Fund Balance June 30	\$ 199,424.26	\$ 210,556.45	\$ 122,546	\$ 208,556	\$ 91,766

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Schedule D-5

City of Manchester, Tennessee
Community Policing Fund 245
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
	<u>Revenues</u>					
	<u>Fines, Forfeitures and Penalties</u>					
35110	City Court Fines and Costs	\$ 5,294.50	5,762.75	\$ 8,300	\$ 6,500	\$ 6,000
	Total Fines, Forfeitures and Penalties	\$ 5,294.50	5,762.75	\$ 8,300	\$ 6,500	\$ 6,000
	<u>Other Revenues</u>					
36741	Contributions and Donations - Comm. Pol.	\$ 17,760.38	22,906.47	\$ 19,500	\$ 24,500	\$ 30,000
	Total Other Revenues	\$ 17,760.38	22,906.47	\$ 19,500	\$ 24,500	\$ 30,000
	Total Revenues	\$ 23,054.88	28,669.22	\$ 27,800	\$ 31,000	\$ 36,000
	<u>Other Sources</u>					
39000	Transfer from General Fund	\$ 17,000.00	3,000.00	\$ 17,000	\$ 17,000	\$ 7,000
	Total Other Sources	\$ 17,000.00	3,000.00	\$ 17,000	\$ 17,000	\$ 7,000
	Total Revenues and Other Sources	\$ 40,054.88	31,669.22	\$ 44,800	\$ 48,000	\$ 43,000
	<u>Expenditures</u>					
42170	<u>Community Policing Program</u>					
	<u>Personnel</u>					
148	Education/Training	\$ 2,304.00	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
	Total Personnel	\$ 2,304.00	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
	<u>Contractual Services</u>					
236	Public Relations	\$ 13,007.61	\$ 7,835.70	\$ 9,000	\$ 9,000	12,000
237	Community Christmas Expense	\$ -	\$ -	\$ -	\$ 6,300	7,500
	Total Contractual Services	\$ 13,007.61	\$ 7,835.70	\$ 9,000	\$ 15,300	\$ 19,500
	<u>Supplies</u>					
312	Small Items of Equipment	\$ 476.00	\$ -	\$ 4,000	\$ 4,000	\$ 3,000
323	Food	14,605.69	15,396.88	\$ 14,000	14,000	10,000
329	Other Operating Supplies	4,238.76	6,680.92	\$ 10,300	4,000	5,500
	Total Supplies	\$ 19,320.45	\$ 22,077.80	\$ 28,300	\$ 22,000	\$ 18,500
	<u>Contributions to Other Agencies</u>					
720	Donations To Misc. Organizations	\$ 408.00	\$ 1,499.02	\$ 2,500	\$ 2,500	\$ -
	Total Contributions to Other Agencies	\$ 408.00	\$ 1,499.02	\$ 2,500	\$ 2,500	\$ -
	Total Expenditures	\$ 35,040.06	\$ 31,412.52	\$ 44,800	\$ 44,800	\$ 43,000
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	5,014.82	256.70	\$ -	\$ 3,200	-
	Estimated Beginning Fund Balance July 1	21,378.51	26,393.33	\$ 26,650	\$ 26,650	29,850
	Estimated Ending Fund Balance June 30	\$ 26,393.33	26,650.03	\$ 26,650	\$ 29,850	\$ 29,850

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule E-1

City of Manchester, Tennessee
General Debt Service Fund 211
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
	<u>Revenues and Other Sources</u>					
	<u>Charges for Current Services</u>					
	<u>Other Revenues</u>					
36101	Interest Earnings	\$ 24,991.11	\$ 12,652.96	\$ 12,500	\$ 12,500	\$ 10,000
36220	Lease of Property	33,700.00	33,700.00	33,700	33,700	33,700
	Total Other Revenues	\$ 58,691.11	\$ 46,352.96	\$ 46,200	\$ 46,200	\$ 43,700
	Total Revenues	\$ 58,691.11	\$ 46,352.96	\$ 46,200	\$ 46,200	\$ 43,700
	<u>Other Sources</u>					
36961	Transfer from General Fund	\$ 1,460,727.53	\$ 1,479,326.80	\$ 1,445,915	\$ 1,445,915	\$ 1,446,567
36965	Transfer from Sanitation	29,176.00	28,005.19	\$ 26,856	26,856	\$ 15,696
36968	Transfer from Recreation	28,958.00	108,335.07	\$ 95,478	98,495	\$ 95,478
	Total Other Sources	\$ 1,518,861.53	\$ 1,615,667.06	\$ 1,568,249	\$ 1,571,266	\$ 1,557,741
	Total Revenue and Other Sources	\$ 1,577,552.64	\$ 1,662,020.02	\$ 1,614,449	\$ 1,617,466	\$ 1,601,441
	<u>Expenditures</u>					
49000	<u>Debt Service</u>					
610	Principal on Bonds	\$ 330,000.00	\$ 340,000.00	\$ 360,000	\$ 366,233	\$ 370,000
640	Interest on Bonds	990,993.64	993,441.03	\$ 976,651	996,652	\$ 958,801
660	Principal on Rec Center Lease	25,645.82	13,790.70	\$ -	-	\$ -
670	Interest on Rec Center Lease	3,312.18	688.30	\$ -	-	\$ -
690	Other Debt Service-Principal	75,000.00	90,000.00	\$ 100,000	100,000	\$ 110,000
691	Other Debt Service-Interest	59,322.50	55,885.77	\$ 52,465	52,465	\$ 48,465
690.001	Capital Outlay Note-Prin FNB	25,000.00	24,374.01	\$ 25,000	25,000	\$ 15,000
691.001	Capital Outlay Note-Int FNB	4,176.00	3,005.19	\$ 1,856	1,856	\$ 696
691.002	Capital Outlay Note-Prin land	-	78,571.42	\$ 78,571	78,571	\$ 78,572
691.003	Capital Outlay Note-Int Land	5,411.39	15,910.64	\$ 16,906	18,453	\$ 16,907
691.005	BAN - Interest	-	-	\$ -	-	\$ -
	Total General Government Debt Service	\$ 1,518,861.53	\$ 1,615,667.06	\$ 1,611,449	\$ 1,639,230	\$ 1,598,441
49501	<u>Expenditures</u>					
692	Bank Service Charges	\$ 1,482.03	\$ 2,500.00	\$ 3,000	3,000	\$ 3,000
	Total Service Charges	\$ 1,482.03	\$ 2,500.00	\$ 3,000	\$ 3,000	\$ 3,000
	Total Expenditures	\$ 1,520,343.56	1,618,167.06	\$ 1,614,449	\$ 1,642,230	\$ 1,601,441
	Revenues and Other Sources Over (Under)	\$ 57,209.08	43,852.96	\$ -	\$ (24,764)	\$ -
	Estimated Ending Fund Balance July 1	1,962,973.73	2,020,182.81	\$ 2,064,036	2,064,036	\$ 2,039,272
	Estimated Ending Fund Balance June 30	\$ 2,020,182.81	2,064,035.77	\$ 2,064,036	\$ 2,039,272	\$ 2,039,272

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule E-2

City of Manchester, Tennessee
Future Debt Service Requirements
For the Fiscal Year Ending June 30, 2014

	Bonds	Conference Center	Total
2013-2014	1,328,801.00	158,465.00	1,487,266.00
2014-2015	1,332,751.00	164,065.00	1,496,816.00
2015-2016	1,330,551.00	174,265.00	1,504,816.00
2016-2017	1,337,223.50	178,865.00	1,516,088.50
2017-2018	1,330,193.00	188,427.50	1,518,620.50
2018-2019	1,332,343.00	197,347.50	1,529,690.50
Fiscal Years Ending 2019 Through 2022	29,571,736.76	418,810.00	29,990,546.76
Total Debt Service Requirements	37,563,599.26	1,480,245.00	39,043,844.26

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule E-3

City of Manchester, Tennessee
Future Bond Requirements
For the Fiscal Year Ending June 30, 2014

	\$13,885,000 Public Improvement GO Fixed Rate Bonds Series Z-1-A	\$10,620,000 Public Improvement GO Fixed Rate Bonds Series 2010	Total Bond Requirements
<u>Principal Requirements</u>			
2013-2014	365,000.00	5,000.00	370,000.00
2014-2015	375,000.00	10,000.00	385,000.00
2015-2016	385,000.00	10,000.00	395,000.00
2016-2017	405,000.00	10,000.00	415,000.00
2017-2018	420,000.00	10,000.00	430,000.00
2018-2019	445,000.00	10,000.00	455,000.00
For Fiscal Years			
2019 Through 2030	8,745,000.00		8,745,000.00
2018 Through 2038		10,550,000.00	10,550,000.00
Total Principal Requirements	11,140,000.00	10,605,000.00	21,745,000.00
<u>Interest Requirements</u>			
2013-2014	464,796.00	494,005.00	958,801.26
2014-2015	453,846.00	493,905.00	947,751.26
2015-2016	441,846.00	493,705.00	935,551.00
2016-2017	428,756.00	493,467.50	922,223.26
2017-2018	406,988.00	493,205.00	900,192.50
2018-2019	384,413.00	492,930.00	877,343.00
For Fiscal Years			
2019 Through 2030	2,867,046.00		2,867,046.00
2019 Through 2038		8,287,033.76	8,287,033.76
Total Interest Requirements	5,063,278.00	10,755,321.26	15,818,599.26
Total Debt Requirements	16,203,278.00	21,360,321.26	37,563,599.26

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule E-4

City of Manchester, Tennessee
Future Other Debt Requirements
For the Fiscal Year Ending June 30, 2014

	Z-4 A Refunded		
	Principal	Interest	Total
2013-2014	110,000.00	48,465.00	158,465.00
2014-2015	120,000.00	44,065.00	164,065.00
2015-2016	135,000.00	39,265.00	174,265.00
2016-2017	145,000.00	33,865.00	178,865.00
2017-2018	160,000.00	28,427.50	188,427.50
2018-2019	175,000.00	22,347.50	197,347.50
2019-2020	190,000.00	15,610.00	205,610.00
2020-2021	205,000.00	8,200.00	213,200.00
Total Other Debt	1,240,000.00	240,245.00	1,480,245.00

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule E-5

City of Manchester, Tennessee
Debt Service Schedule
2006 Grinder Capital outlay Note
For Fiscal Year Ending June 30, 2014

	Fiscal Year		Total
	Principal	Interest	
06/29/2014	15,000.00	696.00	15,696.00
Total	15,000.00	696.00	15,696.00

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule E-6

City of Manchester Tennessee
Debt Service Schedule
Greenway and Recreational 7-Year Land Purchase Capital Outlay Note
For Fiscal year Ending June 30, 2014

<u>Principal Requirements</u>	First Vision Bank Series 2010 3.85% Interest Rate	Coffee County Bank Series 2010 3.85% Interest Rate	Total
2013-2014	39,285.71	39,285.71	78,571.42
2014-2015	39,285.71	39,285.71	78,571.42
2015-2016	39,285.71	39,285.71	78,571.42
2016-2017	39,285.71	39,285.71	78,571.42
2017-2018	39,285.74	39,285.74	78,571.48
Total Principal Requirements	196,428.58	196,428.58	392,857.16
<u>Interest Requirements</u>			
2013-2014	8,453.20	8,453.20	16,906.40
2014-2015	6,894.48	6,894.48	13,788.96
2015-2016	5,360.98	5,360.98	10,721.96
2016-2017	3,827.46	3,827.46	7,654.92
2017-2018	2,302.37	2,302.37	4,604.74
2018-2019	760.45	760.45	1,520.90
Total Interest Requirements	27,598.94	27,598.94	55,197.88
Total Debt Requirements	224,027.52	224,027.52	448,055.04

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule F-1

City of Manchester, Tennessee

Capital Project - TDOT Greenway Phase V (Downtown Renovation) 131

Statement of Proposed Operations

July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
<u>Grant Revenues</u>						
37000	Grant Revenue - State of TN	\$ -	\$ -	\$ 352,040	\$ -	\$ -
39110	Transfer from Tourism			88,010		\$ -
	Total Other Source Revenue	\$ -	\$ -	\$ 440,050	\$ -	\$ -
	Total Revenues	\$ -	\$ -	\$ 440,050	\$ -	\$ -
<u>Expenditures</u>						
41900	Grant Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
254	Construction Engineering Inspections			10,000		\$ -
254.001	Eng Svcs - Non-Reimbursable					
259	Professional Fees					
949	Construction			430,050		\$ -
960	Contingency					
	Total Expenses	\$ -	\$ -	\$ 440,050	\$ -	\$ -
	Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
	Estimated Beginning Fund Balance July 1	-	-	-	-	-
	Estimated Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ -	\$ -

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule G-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
<u>Revenues</u>						
<u>Intergovernmental</u>						
33431	TDOT Grant	\$ -	\$ 85,465.55	\$ -	\$ -	\$ -
33700	Coffee County Industrial Park	17,400.00	17,400.00	17,400	17,400	17,400
	Total Intergovernmental	\$ 17,400.00	\$ 102,865.55	\$ 17,400	\$ 17,400	\$ 17,400
<u>Charges for Current Services</u>						
34461	Billing and Admin Fees/Sanitation	\$ 25,823.70	\$ 27,114.84	\$ 26,500	\$ 26,500	\$ 26,500
	Total Charges for Current Services	\$ 25,823.70	\$ 27,114.84	\$ 26,500	\$ 26,500	\$ 26,500
<u>Other Revenues</u>						
36101	Interest Earnings	\$ 24,468.37	\$ 13,976.42	\$ 16,000	\$ 13,000	\$ 16,000
36350	Insurance Recoveries	4,189.00	-	-	-	-
36330	Sale of Equipment/Vehicles		19,254.00	-	11,421	-
36950	Bad Debts Collections	1,107.40	813.48	500	500	500
36960	Transfer from WWTP	348,250.00	4,808,098.56		-	-
36970	Transfer from Drug		7,292.43		-	-
36975	Water Tower Revenue	-	-	-	-	471,500
36999	Donated Infrastructure	9,726.07	14,069.38	750,000	750,000	880,000
	Total Other Revenues	\$ 387,740.84	\$ 4,863,504.27	\$ 766,500	\$ 774,921	\$ 1,368,000
<u>Water & Sewer Revenue</u>						
37111	Inside Res/Metered Water Sales	\$ 646,259.70	\$ 862,335.06	\$ 705,882	\$ 705,882	\$ 705,800
37112	Inside Comm/Metered Water Sales	486,615.24	503,657.08	496,694	496,694	505,000
37113	Inside Ind/Metered Water Sales	85,898.66	80,805.66	88,164	88,164	89,000
37114	Outside Res/Metered Water Sales	664,040.93	694,820.80	722,158	722,158	722,000
37115	Outside Comm/Metered Water Sales	67,468.08	73,618.64	70,564	70,564	71,000
37116	Outside Ind/Metered Water Sales	254,393.83	297,133.35	286,896	286,896	300,500
37117	Unbilled Water	82.13	(134.78)	800	500	800
37121	Ready To Serve	19,537.68	21,569.08	24,087	24,087	16,500
37131	Sprinkler Syst/Fire Protection	46,170.80	46,934.64	50,000	50,000	50,000
37141	Sales to Hillsville	441,227.76	440,156.20	436,450	436,450	450,000
37191	Forfeited Discounts/Penalties	80,663.02	80,200.18	83,000	83,000	85,000
37193	Water Service Calls	58,385.03	52,810.00	55,000	55,000	56,000
37196	Water Tap Fees	21,098.75	35,969.12	40,000	40,000	40,000
37199	Miscellaneous-Water	93,690.15	49,051.64	60,000	60,000	60,000
37211	Sewer Chg/Inside Residential	777,618.19	804,091.88	830,543	830,543	830,600
37212	Sewer Chg/Inside Commercial	552,894.55	574,824.96	571,875	571,875	582,000
37213	Sewer Chg/Inside Industrial	176,416.35	166,368.70	177,556	177,556	180,500
37214	Sewer Chg/Outside Residential	3,925.53	3,544.10	3,943	3,943	3,500
37215	Sewer Chg/Outside Commercial	14,394.62	29,908.77	30,807	30,807	30,000
37216	Sewer Chg/Outside Industrial	313,308.10	354,869.76	320,887	345,000	350,000
37241	Hillsville Sewer-Unbilled	14,163.60	14,206.85	15,000	15,000	15,000
37295	Pretreatment Fees	61,728.00	61,728.00	61,700	61,700	61,730
37296	Sewer Tap Fees	11,966.70	9,776.76	12,000	13,100	12,000
	Total Other Revenues	\$ 4,891,947.40	\$ 5,258,246.45	\$ 5,144,006	\$ 5,168,919	\$ 5,216,930
Total Revenues		\$ 5,322,911.94	\$ 10,251,731.11	\$ 5,954,406	\$ 5,987,740	\$ 6,628,830

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule G-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
	<u>Expenses</u>					
52113	<u>Purification</u>					
	<u>Contractual Services</u>					
241	Electric	\$ 61,044.29	\$ 64,963.33	\$ 68,000.00	\$ 68,000	\$ 60,000
245	Telephone and Telegraph	4,825.17	5,466.76	5,000	5,800	5,800
	Total Contractual Services	\$ 65,869.46	\$ 70,430.09	\$ 73,000	\$ 73,800	\$ 65,800
	<u>Supplies</u>					
353	Water Purchased for Resale	\$ 1,043,842.80	\$ 1,035,670.80	\$ 1,054,500	\$ 1,054,500	\$ 1,054,500
	Total Supplies	\$ 1,043,842.80	\$ 1,035,670.80	\$ 1,054,500	\$ 1,054,500	\$ 1,054,500
	<u>Fixed Charges</u>					
541	Provision for Depreciation	\$ 307,758.98	\$ 283,211.84	\$ 276,000	\$ 276,000	\$ 276,000
	Total Fixed Charges	\$ 307,758.98	\$ 283,211.84	\$ 276,000	\$ 276,000	\$ 276,000
	Total Purification	\$ 1,417,471.24	\$ 1,389,312.73	\$ 1,403,500	\$ 1,404,300	\$ 1,396,300

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule G-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
52115	<u>Shop and Maintenance Personnel</u>					
111	Regular Employee Salaries	\$ 771,704.54	\$ 815,944.93	\$ 855,861	\$ 855,861	\$ 858,000
113	Salaries - Overtime	40,748.45	55,731.19	50,000	55,000	50,000
130	Accrued Benefits	12,584.90	17,567.92	15,000	15,000	15,000
141	OASI Employers Share	62,035.72	62,629.26	69,298	69,298	69,462
142	Employee Health Insurance	264,626.25	241,147.00	246,670	246,670	232,000
143	Retirement - ING	26,426.06	25,706.13	30,000	30,000	30,550
143.001	Retirement - TCRS	26,910.96	27,362.27	25,000	25,000	25,300
144	Employee Dental Insurance	11,978.91	11,769.58	12,750	12,750	13,100
145	Employee Life Insurance	1,879.16	2,033.57	2,173	2,173	1,800
146	Worker's Compensation		124.62	125	17,000	16,414
147	Unemployment Insurance	1,723.68	1,720.24	3,000	3,000	1,500
148	Education/Training/Travel/ Lodging	370.00	572.00	2,750	2,750	2,750
	Total Personnel	\$ 1,220,988.63	\$ 1,262,308.71	\$ 1,312,627	\$ 1,334,502	\$ 1,315,876
	<u>Contractual Services</u>					
241	Electric	\$ 8,048.95	\$ 2,415.72	\$ 9,000	\$ 3,000	\$ 3,500
245	Telephone and Telegraph	6,202.62	4,821.91	5,000	5,000	5,000
249	Other Utility Services		-	8,000	8,000	2,500
254	Architectural/Engineering Services		12,329.25	15,000	15,000	12,500
259	Other Professional Services		-	14,250	14,250	14,000
261	Repair & Maintenance - Motor Vehicles	20,461.07	10,855.39	16,000	21,000	20,000
262	Repair & Maintenance - Other Machinery	39,493.42	25,783.09	30,500	30,500	30,000
265	Repair & Maintenance - Grounds	1,580.00	3,002.43	3,000	3,000	1,500
266	Repair & Maintenance - Buildings	3,306.27	4,099.17	5,000	5,000	3,000
269	Repair & Maintenance - Water	1,570.30	443.42	-		-
269.1	Repair & Maintenance - Water Lines	81,566.05	113,492.54	116,800	116,800	110,000
269.2	Repair & Maintenance - Sewer Lines	16,903.73	19,714.74	23,500	24,000	28,000
	Total Contractual Services	\$ 179,132.41	\$ 196,957.66	\$ 246,050	\$ 245,550	\$ 230,000
	<u>Supplies</u>					
312	Small items of Equipment	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 7,600
324	Household & Janitorial Supplies	\$ 739.41	959.47	875	875	650
326	Clothing and Uniforms	-	-	900	2,000	1,500
328	Educational Supplies	-	-	500	500	500
329	Other Operating Supplies	8,114.32	22,456.11	10,000	6,000	6,800
331	Gas, Oil, Diesel Fuel and Grease		36,222.67	32,000	40,000	37,000
338	Repair Parts - Water/Sewer Lines	4,498.98	13,659.63	14,500	11,000	13,000
	Total Supplies	\$ 13,352.71	\$ 73,297.88	\$ 61,275	\$ 62,875	\$ 67,050
	<u>Fixed Charges</u>					
511	General Liability Insurance				\$ 13,221	\$ 13,250
533	Machinery and Equipment - Copier	\$ 4,720.19	\$ 415.69	\$ 2,500	\$ 2,500	-
541	Provision for Depreciation	21,702.22	33,333.24	30,000	30,000	30,000
564	State-Annual Maintenance	9,662.10	9,782.10	12,500	9,900	10,000
	Total Fixed Charges	\$ 36,084.51	\$ 43,531.03	\$ 45,000	\$ 55,621	\$ 53,250

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule G-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
	<u>Capital Outlay</u>					
943	Vehicles	\$ -	\$ -	\$ 10,000	\$ 11,400	\$ 3,000
	Total Capital Outlay	\$ -	\$ -	\$ 10,000	\$ 11,400	\$ 3,000
	Total Shop and Maintenance	\$ 1,449,558.26	\$ 1,576,095.28	\$ 1,674,952	\$ 1,709,948	\$ 1,669,176

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule G-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
52116	<u>Customer Accounts & Collections</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 122,918.79	\$ 125,519.44	\$ 127,783	\$ 127,783	\$ 137,500
113	Salaries - Overtime	256.56	1,661.23	500	500	500
130	Accrued Benefits	(529.48)	2,583.52	1,000	1,000	1,000
141	OASI Employers Share	9,463.71	8,987.90	9,814	9,814	10,557
142	Employee Insurance	48,125.08	44,321.47	44,147	44,147	51,900
143	Retirement - ING	4,724.54	4,713.88	5,000	5,000	5,300
143.001	Retirement - TCRS	3,923.35	3,827.69	3,000	3,000	3,500
144	Dental Insurance	2,182.32	2,178.29	2,274	2,274	3,045
145	Death Benefit Plans	342.40	357.67	377	377	340
146	Worker's Compensation	25,090.90	17,243.00	17,300	17,300	17,300
147	Unemployment Insurance	319.35	288.00	1,000	1,000	1,000
148	Education	14.00	-	500	500	1,000
	Total Personnel	\$ 216,831.52	\$ 211,682.09	\$ 212,695	\$ 212,695	\$ 232,942
	<u>Contractual Services</u>					
211	Postage	\$ 25,036.86	\$ 25,304.43	\$ 24,500	\$ 26,500	\$ 24,500
221	Printing, Duplicating, and Typing	4,297.10	7,099.52	10,250	12,250	11,000
231	Publication Formal/Legal Notices	2,035.56	3,369.21	7,500	3,500	3,000
233	Subscriptions Newspapers/Periodicals	-	-	100	100	-
235	Membership, Registration and Tuition	2,761.92	1,275.00	3,000	3,000	3,000
239	Dues and Subscriptions	131.33	-	200	200	200
245	Telephone and Telegraph	339.09	388.44	1,000	1,000	750
249	Other Utility Services	4,821.58	4,370.34	-	5,000	-
252	Legal Services	-	51.00	200	200	200
253	Accounting/Auditing Services	6,917.75	7,182.50	7,938	7,935	7,938
254	Architectural/Engineering Services	8,664.49	-	-	-	6,900
255	Data Processing Support		4,536.95	4,600	6,900	5,000
256	Consultant's Services		3,000.00	-	-	-
259	Other Professional Services	12,234.00	7,120.94	-	4,300	5,000
263	Repair and Maintenance - Furniture	-	923.50	1,000	500	500
267	Repair and Maintenance - Computer Equip	3,189.51	235.22	2,500	500	1,500
	Total Contractual Services	\$ 70,429.19	\$ 64,857.05	\$ 62,788	\$ 71,885	\$ 69,488
	<u>Supplies</u>					
311	Office Supplies	\$ 6,769.04	\$ 3,590.00	\$ 3,500	\$ 3,500	\$ 3,500
312	Small Items of Equipment	4,986.60	4,761.48	5,000	2,000	2,500
319	Other Supplies and Materials	-	24.00	200	200	200
324	Household & Janitorial Supplies	19.70	-	500	500	250
326	Clothing and Uniforms	-	-	-	-	-
328	Educational Supplies	-	-	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	52,165.87	11,032.79	15,000	15,000	12,000
	Total Supplies	\$ 63,941.21	\$ 19,408.27	\$ 24,200	\$ 21,200	\$ 18,450

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule G-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
	<u>Fixed Charges</u>					
511	General Liability Insurance	\$ 15,322.64	\$ 38,425.00	\$ 26,000	\$ 26,000	\$ 26,000
512	Professional Liability/Surety Bond	256.00	356.00	500	500	500
521	Building Insurance	6,067.70	-	10,000	10,000	7,500
522	Vehicle Insurance	-	-	5,000	5,000	5,000
533	Machinery & Equip-Copier	901.94	719.83	1,000	1,000	500
541	Provision for Depreciation	16,030.26	11,651.67	16,000	16,000	16,031
567	Plans Review Fees	-	-	1,500	1,500	-
	Total Fixed Charges	\$ 38,578.54	\$ 51,152.50	\$ 60,000	\$ 60,000	\$ 55,531
	<u>Debt Service</u>					
693	Amortization of Bond Premium	\$ 11,675.35	\$ -	\$ -	\$ -	\$ -
699	Amortization of Loss on Refunding	-	11,675.38	-	-	-
	Total Debt Service	\$ 11,675.35	\$ 11,675.38	\$ -	\$ -	\$ -
	<u>Grants, Contributions and Other</u>					
741	Bad Debt Expense	\$ 11,695.87	\$ 9,060.69	\$ 9,500	\$ 4,500	\$ 9,500
	Total Grants, Contributions and Other	\$ 11,695.87	\$ 9,060.69	\$ 9,500	\$ 4,500	\$ 9,500
	<u>Capital Outlay</u>					
943	Water Vehicles	\$ -	\$ -	\$ 5,000	\$ 3,600	\$ 3,000
947	Office Machinery and Equipment	-	-	-	-	1,500
	Total Capital Outlay	\$ -	\$ -	\$ 5,000	\$ 3,600	\$ 4,500
	Total Customer Accounts and Collections	\$ 413,151.68	\$ 367,835.98	\$ 374,183	\$ 373,880	\$ 390,411

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule G-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account		2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
Number Account Description		Audited	Audited	Budget	Estimated Budget	Proposed Budget
52213	<u>Sewer Treatment and Disposal</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 109,162.26	\$ 111,078.24	\$ 117,156	\$ 117,156	\$ 125,500
113	Salaries - Overtime	15,919.80	15,197.30	15,000	15,000	15,000
130	Accrued Benefits	1,287.98	4,391.98	1,500	1,500	1,500
141	OASI Employers Share	9,628.52	9,010.56	10,110	10,110	10,748
142	Employee Health Insurance	37,521.43	31,988.07	31,597	40,000	39,000
143	Retirement - ING	9,126.40	6,274.45	6,500	9,000	9,835
143.001	Retirement - TCRS		2,226.05	2,000	2,000	-
144	Employee Dental Insurance	1,776.99	1,817.09	2,066	2,066	2,300
145	Employee Life Insurance	260.16	276.74	290	290	260
146	Worker's Compensation Insurance	3,577.71	2,665.50	2,750	2,750	2,750
147	Unemployment Insurance	216.00	288.00	450	450	450
148	Education and Training	325.00	1,668.16	1,500	2,100	2,000
	Total Personnel	\$ 188,802.25	\$ 186,882.14	\$ 190,919	\$ 202,422	\$ 209,343
	<u>Contractual Services</u>					
239	Dues and Subscriptions	\$ -	\$ -	\$ 150	\$ 250	\$ 150
241	Electric	171,408.47	274,742.24	275,000	279,250	275,000
245	Telephone	3,898.10	4,119.30	4,000	6,500	5,200
262	Repair & Maint - Other Machinery	8,941.69	23,143.08	17,000	21,000	20,000
	Total Contractual Services	\$ 184,248.26	\$ 302,004.62	\$ 296,150	\$ 307,000	\$ 300,350
	<u>Supplies</u>					
312	Small Items of Equipment				\$ 1,600	\$ 1,600
322	Chemical, Lab and Medical Supplies	\$ 38,998.29	\$ 32,281.71	\$ 35,000	\$ 35,000	\$ 35,000
326	Clothing and Uniforms	-	-	250	-	200
329	Other Operating Supplies	14.99	746.52	1,000	500	500
331	Gas, Oil, Diesel Fuel and Grease		13,930.32	11,100	9,500	8,500
362	Wastewater Pretreatment	15,508.74	17,581.99	17,000	18,000	20,000
	Total Supplies	\$ 54,522.02	\$ 64,540.54	\$ 64,350	\$ 64,600	\$ 65,800
	<u>Fixed Charges</u>					
511	General Liability Insurance - Sewer	\$ -	\$ 1,349.00	\$ 1,500	\$ 21,000	\$ 25,000
541	Provision for Depreciation	435,776.73	780,903.38	664,500	664,500	664,500
564	State-Annual Maintenance Fee	600.00	8,090.00	18,500	18,500	18,500
566	State Sanitary Survey Fees	7,610.00	-	8,000	8,100	8,100
	Total Fixed Charges	\$ 443,986.73	\$ 790,342.38	\$ 692,500	\$ 712,100	\$ 716,100
	<u>Capital Outlay</u>					
943	Sewer Vehicles	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 3,000
	Total Capital Outlay	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 3,000
	Total Sewer Treatment and Disposal	\$ 871,559.26	\$ 1,343,769.68	\$ 1,248,919	\$ 1,291,122	\$ 1,294,593

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule G-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
52218	<u>Mechanical Maintenance</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 68,715.41	\$ 69,050.15	\$ 73,019	\$ 73,019	\$ 76,000
113	Salaries - Overtime	5,955.99	6,646.72	5,000	8,250	6,000
130	Accrued Benefits	767.49	1,291.75	1,200	1,200	5,861
141	OASI Employers Share	5,707.66	5,460.33	5,861	5,861	6,273
142	Employee Health Insurance	25786.65	23,465.57	21,064	21,064	26,000
143	Retirement - ING	2,691.37	2,649.75	2,000	3,000	3,100
143.001	Retirement - TCRS	2,614.66	2,439.76	3,000	3,000	2,300
144	Employee Dental Insurance	1,184.79	1,318.86	1,265	1,500	1,600
145	Employee Life Insurance	173.26	195.24	193	193	200
146	Worker's Compensation		124.62	150	150	150
147	Unemployment Insurance	144.00	144.00	400	400	400
	Total Personnel	\$ 113,741.28	\$ 112,786.75	\$ 113,152	\$ 117,637	\$ 127,884
	<u>Contractual Services</u>					
322	Chemical, Lab & Med supplies	\$ -	\$ 1,212.00	\$ 2,000	\$ -	\$ -
326	Clothing and Uniforms	-	-	-	-	100
329	Other Operating Supplies	4,263.11	2,793.86	5,000	3,500	3,000
331	Gas, Oil, Diesel Fuel and Grease		232.12	500	500	500
	Total Contractual Services	\$ 4,263.11	\$ 4,237.98	\$ 7,500	\$ 4,000	\$ 3,600
	<u>Fixed Charges</u>					
541	Provision for Depreciation	\$ 5,071.21	\$ 3,372.54	\$ 5,100	\$ 5,100	\$ 5,100
	Total Fixed Charges	\$ 5,071.21	\$ 3,372.54	\$ 5,100	\$ 5,100	\$ 5,100
	Total Mechanical Maintenance	\$ 123,075.60	\$ 120,397.27	\$ 125,752	\$ 126,737	\$ 136,584
49100	<u>Debt Service</u>					
630	Bond Interest	\$ 421,786.76	\$ 414,664.45	\$ 414,026	\$ 414,026	\$ 414,026
49200						
650	SRF -Base Loan Interest		-	151,282	151,282	151,282
665	USDA Loan Interest		26,848.28	42,990	42,990	39,950
49501						
691	Bank Service Charges	1,935.00	1,859.59	3,000	3,000	3,000
	Total Debt Service	\$ 423,721.76	\$ 443,372.32	\$ 611,298	\$ 611,298	\$ 608,258
	Total Expenses	\$ 4,698,537.80	\$ 5,240,783.26	\$ 5,438,604	\$ 5,517,285	\$ 5,495,322
	Revenues Over (Under) Expenses	\$ 624,374.14	\$ 5,010,947.85	\$ 515,802	\$ 470,455	\$ 1,133,508
	Convert to Cash Basis:					
	Principal Payments	(429,440.00)	(444,170.05)	(766,492)	(766,492)	(792,236)
	Depreciation	786,339.40	1,112,472.67	991,600	991,600	991,631
	Total Conversion to Cash Basis	981,273.54	5,679,250.47	740,910	695,563	1,332,903
	Estimated Beginning Net Assets July 1	\$ 14,131,718.24	14,756,092.38	\$ 19,767,040	\$ 19,767,040	20,237,495
	Estimated Ending Net Assets June 30	\$ 14,756,092.38	19,767,040.23	\$ 20,282,843	\$ 20,237,495	\$ 21,371,003

City of Manchester, Tennessee
WasteWater Treatment Plant
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated Budget	2013-2014 Proposed Budget
<u>Revenue</u>						
33200	WWTP-SRF Loan Funding	\$ -	\$ -	\$ -	\$ -	\$ -
33300	WWTP-ARRA Loan Funding	-	-	-	-	-
33400	WWTP-ARRA PR Funding	-	-	-	-	-
33500	USDA Bond Proceeds	-	422,284.00	-	-	-
33600	ARRA Principal Forgiveness	-	-	-	-	-
	Total Revenues	\$ -	\$ 422,284.00	\$ -	\$ -	\$ -
<u>Expenditures</u>						
43400	ARRA Principal Forgiveness	\$ -	(175,661.20)	\$ -	\$ -	\$ -
43500	Miscellaneous -UN		(281.28)	10,000	\$ -	-
43600	Interest Expense-Base		131,599.20		-	-
43650	Interest Expense-ARRA		26,319.60		-	-
43675	Interest Expense-USDA		26,811.54	430,050	-	-
43700	Transfer to Water & Sewer		4,808,098.56		-	-
	Total Expenses	\$ -	4,816,886.42	\$ 440,050	\$ -	\$ -
	Revenues Over (Under) Expenditures	\$ -	(4,394,602.42)	\$ (430,050.00)	\$ -	\$ -
	Estimated Beginning Fund Balance July 1	-	-	(4,394,602.42)	(4,824,652.42)	-
	Estimated Ending Fund Balance June 30	\$ -	(4,394,602.42)	(4,824,652.42)	\$ -	\$ -

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule G-2

City of Manchester, Tennessee
Water and Sewer Fund
Future Bond Requirements
For the Fiscal Year Ending June 30, 2014

	\$825,000 Refunding Series 2006	\$5,215,000 Fixed Rate Bonds Series Z-1-A	\$5,620,000 Fixed Rate Bonds Series 2010	Total Bond Requirements
<u>Principal Requirements</u>				
2013-2014	15,000.00	420,000.00	20,000.00	455,000.00
2014-2015	15,000.00	430,000.00	20,000.00	465,000.00
2015-2016	15,000.00	455,000.00	20,000.00	490,000.00
2016-2017	15,000.00	470,000.00	20,000.00	505,000.00
2017-2018	15,000.00	495,000.00	20,000.00	530,000.00
2018-2019	20,000.00	515,000.00	20,000.00	555,000.00
Fiscal Years Ending				
2019 Through 2040	610,000.00	540,000.00	5,445,000.00	6,595,000.00
Total Principal Requirements	705,000.00	3,325,000.00	5,565,000.00	9,595,000.00
<u>Interest Requirements</u>				
2013-2014	29,120.00	135,286.00	208,400.00	372,806.00
2014-2015	28,520.00	122,686.00	208,000.00	359,206.00
2015-2016	27,920.00	108,926.00	207,600.00	364,446.00
2016-2017	27,320.00	93,456.00	207,125.00	347,901.00
2017-2018	26,738.75	68,194.00	206,600.00	301,532.75
2018-2019	26,077.50	41,588.00	206,050.00	273,715.50
Fiscal Years Ending				
2019-2040	317,333.77	22,275.00	1,203,587.50	1,983,445.52
Total Interest Requirements	483,030.02	592,411.00	2,447,362.50	3,522,803.52
Total Debt Requirements	1,188,030.02	3,917,411.00	8,012,362.50	13,117,803.52

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule G-3

City of Manchester, Tennessee
Water and Sewer Fund
WWTP Loans
For the Fiscal Year Ending June 30, 2014

	38 yrs USDA \$1,348,000 3.25%	20 yrs SRF \$7,500,000 2.16%	Total Payments
<u>Principal Requirements</u>			
2013-2014	19,590.00	317,646.00	337,236.00
2014-2015	20,232.00	324,576.00	344,808.00
2015-2016	20,895.00	331,656.00	352,551.00
2016-2017	21,579.00	338,890.80	360,469.80
2017-2018	22,257.00	346,285.20	368,542.20
Fiscal Years Ending 2018 Through 2040	1,207,656.00	5,175,784.20	6,383,440.20
Total Principal Requirements	1,312,209.00	6,834,838.20	8,147,047.20
<u>Interest Requirements</u>			
2013-2014	42,366.00	144,500.40	186,866.40
2014-2015	41,724.00	137,570.40	182,778.00
2015-2016	41,061.00	130,490.40	175,110.00
2016-2017	40,377.00	123,255.60	163,632.60
2017-2018	36,966.00	115,861.20	159,277.00
Fiscal Years Ending 2018-2040	712,980.00	755,088.90	1,525,068.00
Total Interest Requirements	915,474.00	1,406,766.90	2,392,732.00
Total Debt Requirements	2,227,683.00	8,241,605.10	10,539,779.20

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule H-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated	2013-2014 Budget Request
<u>Revenues and Other Sources</u>						
<u>Local Taxes</u>						
40110	Current Property Taxes	\$ 2,300,234	\$ 2,369,977	\$ 2,325,000	\$ 2,300,000	\$ 2,300,000
40120	Trustee's Collections-Prior Year	74,469	83,177	70,000	78,500	75,000
40130	Cir Clk/Master-Prior Year	14,864	35,883	15,000	22,500	25,000
40140	Interest & Penalty	18,517	29,528	18,000	25,500	26,000
40161	Payments in lieu of taxes-T.V.A.	181	177	150	150	150
40162	Payments-Utilities	2,413	4,738	2,500	3,500	3,000
40163	Payments in lieu of taxes - Other	1,014	-	500	500	500
40210	Local Option Sales Tax	1,440,993	1,572,412	1,435,000	1,437,500	1,450,000
40350	Telecommunications	547	456	550	550	500
	Total Local Taxes	3,853,232	4,096,348	\$ 3,866,700	\$ 3,868,700	\$ 3,880,150
<u>Licenses and Permits</u>						
41110	Marriage Licenses	\$ 682	\$ 1,008	\$ 500	\$ 1,000	\$ 650
	Total Licenses and Permits	\$ 682	\$ 1,008	\$ 500	\$ 1,000	\$ 650
<u>Charges for Current Services</u>						
43511	Tuition - Regular Day Students	\$ 38,618	\$ 31,583	\$ 36,000	\$ 22,500	\$ 25,000
43570	Receipts from Individual Schools	71	5,027	500	500	500
43581	Community Services - E.S.P.	138,965	152,130	135,000	135,000	135,000
43583	TBI Criminal Background Fee	3,840	1,740	3,000	500	-
	Total Charges for Current Services	\$ 181,494	\$ 190,480	\$ 174,500	\$ 158,500	\$ 160,500
<u>Other Local Revenues</u>						
44110	Interest Income	\$ 8,687	\$ 3,937	\$ 3,200	\$ 3,200	\$ 3,500
44120	Lease/Rentals	300	-	300	300	300
44130	Sale of Materials and Supplies		2,293		1,642	
44146	E-Rate Funding	11,746	15,771	12,500	12,500	13,000
44170	Miscellaneous Refunds	138	2,600	250	250	250
44560	Damages Recovered from Indv.	145	486	-	-	-
44570	Cont. & Gifts	2,754	5,601	3,500	3,500	3,800
44590	Other	3,995	3,165	-	2,500	2,500
	Total Other Local Revenues	\$ 27,765	\$ 33,853	\$ 19,750	\$ 23,892	\$ 23,350
<u>State Education Funds</u>						
46511	Basic Education Program	\$ 5,763,000	\$ 5,983,000	\$ 6,000,000	\$ 6,160,000	\$ 6,225,000
46515	Early Childhood Ed. Program	267,812	272,247	272,247	277,456	277,456
46590	Other State Ed. Funds - Safe Schools	727	6,600	5,400	7,000	7,000
46590	Other State Education Funds CSH	81,000	81,000	81,000	81,000	81,000
46590	Other State Education FundsFRC	66,600	59,223	58,000	58,000	58,000
46590	Other State Education Funds-Technolog				-	50,000
46590	Other State Education Funds	7,346	6,335	7,000	7,000	6,300
46595	Student Mgmt. System		3,587		-	
46610	Regular Career Ladder	79,992	74,428	65,000	65,000	65,000
46612	Extended Career Ladder	44,067	42,900	28,500	28,500	28,500
	Total State Education Funds	\$ 6,310,544	\$ 6,529,320	\$ 6,517,147	\$ 6,683,956	\$ 6,798,256

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule H-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated	2013-2014 Budget Request
<u>Other State Revenues</u>						
46840	Alcoholic Beverage Tax	\$ 1,128	\$ 1,064	\$ 1,000	\$ 1,000	\$ 1,000
	Total Other State Revenues	\$ 1,128	\$ 1,064	\$ 1,000	\$ 1,000	\$ 1,000
<u>Federal Government</u>						
47131	Vocational Basic Grant	\$ 8,954	\$ 2,753	\$ -	\$ -	\$ -
47143	Special Ed. - Excess Cost Funds	42,625	-	30,000	52,800	40,000
47590	Other Federal thru State-SNAP Grant	12,863	-	-	-	-
	Total Federal Government	\$ 64,442	\$ 2,753	\$ 30,000	\$ 52,800	\$ 40,000
	Total Revenues	\$ 10,439,287	\$ 10,854,826	\$ 10,609,597	\$ 10,789,848	\$ 10,903,906
<u>Other Sources</u>						
49700	Insurance Recovery	\$ 15,528	\$ 4,645	\$ -	\$ -	\$ -
49800	Transfer from Fed. Ind. Costs	2,788	1,194	2,500	2,500	2,000
49810	City General Fund Transfers	1,678,467	1,678,467	1,678,467	1,678,467	1,678,467
	Total Other Sources	\$ 1,696,783	\$ 1,684,306	\$ 1,680,967	\$ 1,680,967	\$ 1,680,467
	Total Revenues and Other Sources	\$ 12,136,070	\$ 12,539,132	\$ 12,290,564	\$ 12,470,815	\$ 12,584,373
30000	Fund Equity					
34555	Restricted for Education-ESP	\$ 66,363	\$ 61,412	\$ 63,027	\$ 67,560	\$ 63,027
34555	Restricted for Education-WCAR	4,544	2,612	4,990	4,519	4,990
39000	Unassigned	2,967,125	3,567,283	3,275,510	3,912,990	3,145,419
	Total Fund Equity	\$ 3,038,032	\$ 3,631,307	\$ 3,343,527	\$ 3,985,069	\$ 3,213,436
	TOTAL AVAILABLE FUNDS	\$ 15,174,102	\$ 16,170,439	\$ 15,634,091	\$ 16,455,884	\$ 15,797,809

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2014

Schedule H-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2013 To June 30, 2014

						2013-2014
Account		2010-2011	2011-2012	2012-2013	2012-2013	Budget
Number	Account Description	Audited	Audited	Budget	Estimated	Request
	<u>Expenditures and Other Uses</u>					
71000	<u>Instructional Expenditures</u>					
71100	<u>Regular Instruction Program</u>					
116	Teachers	\$ 3,758,958	\$ 4,033,800	\$ 4,230,000	\$ 4,205,000	\$ 4,348,000
117	Career Ladder Program	41,899	39,299	41,000	41,000	41,000
127	Extended Career Ladder	22,600	22,800	22,000	22,000	22,000
162	Clerical Personnel	97,023	100,796	104,500	104,500	107,509
163	Educational Assistants	193,558	199,721	239,000	239,000	251,314
188	Bonus Payments	25,083	-	-	-	-
189	Other Salaries-Sick	38,056	13,661		-	
195	Certified Substitute Teachers	30,420	54,192	47,500	52,500	50,000
198	Non-Cert. Substitute Teachers	82,803	84,990	72,500	95,000	85,000
201	Social Security	249,624	266,323	295,370	292,870	304,310
204	State Retirement	345,496	369,979	404,000	384,000	416,325
203	Life Insurance	5,548	3,394	3,600	3,600	3,750
207	Medical Insurance	632,506	656,131	720,000	765,000	845,000
208	Dental Insurance	34,899	37,694	38,000	40,500	42,000
210	Unemployment Compensation	9,113	9,403	10,200	10,200	10,500
211	Local Retirement	10,704	10,747	11,250	11,250	12,371
212	Empl. Medicare Liability	59,035	63,144	69,100	69,100	71,008
299	Other Fringe Benefits	38,700	42,927	43,000	41,500	43,000
336	Maintenance/repair of Equipment	50,905	72,732	55,000	46,500	52,500
399	Other Contracted Services	65,833	82,423	68,500	66,000	155,000
429	Instructional Supplies	79,646	70,083	63,500	80,000	80,000
449	Textbooks	86,757	121,985	115,000	100,000	115,000
499	Other Supplies/Materials	12,670	7,920	10,000	5,000	7,500
599	Other Charges	127	413	1,000	1,000	1,000
722	Instructional Equipment	277	14,998	15,000	19,000	20,000
722	Instructional Equipment - MOE	125,000	-	-	-	-
722	Instructional Equipment-Digital Pilot Project		-		-	80,000
	Total Regular Instruction Program	\$ 6,097,240	\$ 6,379,555	\$ 6,679,020	\$ 6,694,520	\$ 7,164,087
71150	<u>Alternative Instruction Program</u>					
116	Teachers	\$ 20,000	\$ 41,506	\$ 43,250	\$ 41,500	\$ 42,361
201	Social Security	1,240	2,350	2,675	2,485	2,627
204	State Retirement	1,350	3,756	3,875	3,695	3,984
206	Life Insurance		36		-	
207	Medical Insurance	2,500	7,932	8,560	7,560	8,300
208	Dental Insurance	200	413	400	-	200
210	Unemployment Compensation	-	72	72	144	72
212	Employer Medicare	290	550	627	587	605
299	Other Fringe Benefits		500	500	500	500
	Total Alternative Instruction Program	\$ 25,580	\$ 57,115	\$ 59,959	\$ 56,471	\$ 58,649

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Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated	2013-2014 Budget Request
71200	<u>Special Education Program</u>					
116	Teachers	\$ 523,236	\$ 597,950	\$ 625,000	\$ 605,000	\$ 588,700
117	Career Ladder Program	6,500	7,500	7,500	7,100	7,500
127	Career Ladder - Ext. Contracts	-	3,000	3,000	3,000	3,000
128	Homebound Teachers	-	-	-	-	-
163	Educational Assistants	143,169	148,804	168,500	168,500	162,558
171	Speech Pathologist	89,893	88,873	92,175	92,700	142,374
188	Bonus Payments	11,228	-	-	-	-
189	Other Salaries	26,916	28,177	29,500	29,500	30,292
195	Certified Substitute Teachers		1,548	2,000	-	2,000
201	Social Security	47,291	51,411	57,525	51,525	57,890
204	State Retirement	58,569	65,883	67,500	63,000	75,656
206	Life Insurance	785	816	825	825	825
207	Medical Insurance	148,239	202,001	190,000	196,000	221,000
208	Dental Insurance	8,329	9,012	9,000	9,400	9,400
210	Unemployment Compensation	1,955	2,290	2,200	2,200	2,200
211	Local Retirement	6,735	6,041	6,500	6,100	7,099
212	Employer Medicare Liability	11,060	12,024	13,455	12,405	13,587
299	Other Fringe Benefits	7,000	7,600	7,500	7,250	8,000
336	Maintenance & Repair of Equip.	-	-	-	-	-
399	Other Contracted Services	46,425	45,691	53,000	55,000	55,000
429	Instructional Supplies		-	250	200	3,000
449	Textbooks		-	250	200	200
499	Other Supplies/Materials	951	-	1,000	650	500
599	Other Charges	65	-	500	250	500
725	Special Ed. Equipment		23,000	1,000	1,000	1,000
	Total Special Education Program	\$ 1,138,346	\$ 1,301,621	\$ 1,338,180	\$ 1,311,805	\$ 1,392,281
71300	<u>Vocational Education Program</u>					
116	Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
201	Social Security	-	-	-	-	-
212	Medicare	-	-	-	-	-
429	Instructional Materials	-	625	-	-	-
730	Instructional Equipment	8,857	2,128	-	-	-
	Total Vocational Education Program	\$ 8,857	\$ 2,753	\$ -	\$ -	\$ -
71400	<u>Student Body Education Program</u>					
499	Other Supplies and Materials	\$ 17,470	\$ 15,500	\$ 18,500	\$ 18,500	\$ 16,500
599	Other Charges	4,333	3,932	4,500	4,500	4,200
	Total Student Body Education Program	\$ 21,803	\$ 19,432	\$ 23,000	\$ 23,000	\$ 20,700
	Total Instructional Expenditures	\$ 7,291,826	\$ 7,760,476	\$ 8,100,159	\$ 8,085,796	\$ 8,635,717

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Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated	2013-2014 Budget Request
72000	<u>Support Services</u>					
72110	<u>Attendance</u>					
105	Supervisor/Director	\$ 75,854	\$ 42,943	\$ 67,060	\$ 66,060	\$ 69,834
117	Career Ladder Program	3,000	-	-	-	-
121	Data Processing Personnel	39,961	21,472	-	-	-
127	Extended Career Ladder	4,000	-	-	-	-
162	Clerical Personnel	12,687	-	-	-	-
188	Bonus Payments	802	-	-	-	-
189	Other Salaries	-	-	-	-	27,500
201	Social Security	8,112	3,683	4,160	3,860	6,000
204	State Retirement	11,188	5,830	6,035	5,885	6,274
206	Life Insurance	74	36	40	40	40
207	Medical Insurance	20,808	9,852	9,500	9,100	9,950
208	Dental Insurance	1,190	406	450	450	450
210	Unemployment Compensation	144	72	72	72	72
211	Local Retirement	888	-	-	-	-
212	Employer Medicare Liability	1,897	861	975	975	1,415
299	Other Fringe Benefits	950	500	500	500	500
336	Maintenance/repair of Equipment	-	-	500	500	-
355	Travel	3,049	2,191	3,000	3,000	1,500
399	Contracted Services	3,383	3,587	4,500	4,500	4,500
499	Other Supplies/Materials	104	100	500	500	200
524	In-service Staff Dev.	555	570	750	750	600
599	Other Charges	3,732	4,188	4,500	1,500	1,500
	Total Attendance	\$ 192,378	\$ 96,291	\$ 102,542	\$ 97,692	\$ 130,335
72120	<u>Health Services</u>					
131	Medical Personnel	\$ 46,348	\$ 48,960	\$ 51,000	\$ 51,000	\$ 52,286
131	Medical Personnel CSH	28,321	29,648	30,880	30,880	31,841
188	Bonus Payments	802	-	-	-	-
188	Bonus Payments-CSH	401	-	-	-	-
189	Other Salaries-Sick		1,610		-	
201	Social Security	2,923	3,036	3,165	3,162	3,243
201	Social Security CSH	1,438	1,476	1,915	1,515	1,971
204	State Retirement CSH	1,936	1,998	2,060	1,620	1,792
206	Life Insurance	36	36	36	36	36
206	Life Insurance CSH	36	36	36	36	36
207	Medical Insurance	5,747	5,747	6,150	6,150	6,700
207	Medical Insurance CSH	9,796	10,287	11,000	11,000	11,975
208	Dental Insurance	397	410	425	425	430
208	Dental Insurance CSH	396	410	425	425	430

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								2013-2014
Account		2010-2011	2011-2012	2012-2013	2012-2013	Budget		
Number	Account Description	Audited	Audited	Budget	Estimated	Request		
210	Unemployment	142	150	150	150	144		
210	Unemployment CSH	72	72	72	72	72		
211	Local Retirement	2,322	2,402	2,600	2,600	2,679		
212	Employer Medicare	684	710	750	750	771		
212	Employer Medicare CSH	336	345	450	375	461		
399	Other Contracted Svcs. - CSH (Dietician)	3,000	3,000	3,000	-	-		
499	Other Supplies & Materials	1,999	3,097	3,000	3,000	3,000		
524	In-service Staff Dev.	-	-	250	250	250		
599	Other Charges	-	715	250	250	250		
	Total Health Services	\$ 107,132	\$ 114,145	\$ 117,614	\$ 113,696	\$ 118,367		
72130	<u>Other Student Support</u>							
117	Career Ladder Program	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000		
123	Guidance Personnel	100,823	104,056	107,000	106,658	130,271		
127	Extended Career Ladder	5,600	5,600	5,500	5,500	5,500		
188	Bonus Payments	1,203	-	-	-	-		
201	Social Security	6,567	6,676	6,750	6,750	6,960		
204	State Retirement	7,334	7,393	7,100	7,100	9,800		
206	Life Insurance	36	36	38	38	72		
207	Medical Insurance	8,409	8,206	8,800	8,800	20,000		
208	Dental Insurance	397	410	425	425	425		
210	Unemployment Compensation	272	216	288	288	216		
212	Employer Medicare Liability	1,536	1,561	1,600	1,600	2,027		
299	Other Fringe Benefits	1,500	1,500	1,500	1,500	1,500		
322	Evaluation and Testing	-	-	1,500	1,200	1,250		
355	Travel	1,388	104	1,500	1,200	1,200		
399	Other Contracted Services	-	-	-	-	50,000		
499	Other Supplies & Materials	-	-	200	200	200		
599	Other Charges	-	-	200	100	200		
	Total Other Student Support	\$ 139,065	\$ 139,758	\$ 146,401	\$ 145,359	\$ 233,621		
72210	<u>Regular Instruction Program</u>							
105	Supervisor/Director	\$ 78,471	\$ 131,833	\$ 133,650	\$ 131,800	\$ 133,980		
105	Supervisor/Director - VPK	\$ -	\$ 7,195	7,377	7,377	7,488		
105	Supervisor/Director - CSH	34,949	35,997	36,895	39,172	40,897		
117	Career Ladder Program	2,600	2,500	3,000	3,000	3,000		
127	Extended Career Ladder Program	600	1,400	-	-	-		
129	Librarians	136,594	142,218	147,800	147,800	151,322		
138	Inst. Computer Personnel	36,952	31,717	32,500	32,500	39,597		
162	Clerical Personnel - CSH	2,881	2,178	3,500	-	-		
188	Bonus Payments	2,005	-	-	-	-		
188	Bonus Payments - CSH	802	-	-	-	-		
189	Other Sal. & Wages	-	-	-	-	-		
201	Social Security	12,933	16,450	20,200	18,500	20,761		
201	Social Security - CSH	2,395	2,367	2,600	2,400	2,557		
204	State Retirement	19,678	24,776	28,500	26,500	27,254		
204	State Retirement - CSH	2,383	2,426	2,675	2,075	2,100		

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		2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		Audited	Audited	Budget	Estimated	Budget Request
Account Number	Account Description					
206	Life Insurance	146	178	150	150	150
206	Life Insurance CSH	36	36	36	36	36
207	Medical Insurance	28,853	28,933	32,600	34,160	35,000
207	Medical Insurance - CSH	5,667	5,627	6,050	500	-
208	Dental Insurance	1,586	2,020	2,150	2,150	2,150
208	Dental Insurance - CSH	397	410	425	40	-
210	Unemployment Compensation	360	428	450	432	432
210	Unemployment Compensation - CSH	98	89	130	180	72
212	Employer Medicare Liability	3,575	4,314	4,600	4,600	4,838
212	Employer Medicare Liability - CSH	560	553	610	485	585
299	Other Fringe Benefits	2,500	2,972	2,500	3,000	3,000
307	Communication - CSH	593	-	-	-	-
320	Dues and Memberships	134	-	-	-	-
336	Maint/Repair of Equipment	-	-	500	4,500	500
355	Travel	3,749	3,655	3,600	3,600	3,600
355	Travel - Safe Schools Grant	-	-	-	-	-
355	Travel - CSH	1,949	1,250	1,500	1,500	1,500
399	Other Contracted Services	2,307	7,755	8,500	8,500	8,500
432	Library Books/Media	8,542	9,270	9,000	9,000	9,000
499	Other Supplies & Materials	-	-	2,000	2,000	2,000
499	Other Supplies & Materials - CSH	525	549	1,250	10,435	6,000
499	Other Supplies & Materials - SAFES	871	-	300	300	300
524	In-service/Staff Development	7,853	8,512	18,000	18,000	18,000
524	In-service/Staff Development-SAFES	633	4,829	500	500	500
599	Other Charges	105	242	200	200	200
790	Other Equipment	1,919	837	1,500	1,500	750
Total Regular Instruction Program		\$ 406,201	\$ 483,516	\$ 515,248	\$ 516,892	\$ 526,069

72220 Special Education Program

105	Supervisor/Director	\$ 45,408	\$ 64,760	\$ 66,388	\$ 66,388	\$ 67,384
117	Career Ladder Program	2,000	5,000	2,000	4,000	4,000
124	Psychological Personnel	45,940	48,056	50,080	50,080	51,804
135	Assessment Personnel	56,636	58,335	60,000	60,000	60,690
162	Clerical Personnel	-	24,475	25,450	25,450	25,732
188	Bonus Payments	1,203	-	-	-	-
189	Other Salaries-Sick	-	1,899	-	-	-
201	Social Security	8,579	12,036	12,650	10,800	13,037
204	State Retirement	13,574	16,444	18,450	15,450	18,330
206	Life Insurance	110	110	130	130	130
207	Medical Insurance	25,025	28,663	32,000	26,000	29,500
208	Dental Insurance	1,190	1,248	1,325	1,325	1,330
210	Unemployment Compensation	183	253	260	260	260
211	Local Retirement	-	1,570	1,600	1,600	1,750
212	Employer Medicare Liability	2,006	2,815	2,950	2,700	2,999
299	Other Fringe Benefits	1,500	1,528	1,500	1,500	1,500

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						2013-2014
Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated	Budget Request
307	Communication	2,404	3,414	2,700	3,200	3,350
336	Maintenance/repair of Equipment	-	-	250	250	250
355	Travel	1,186	1,412	2,000	1,250	2,000
399	Other Contracted Services	-	-	250	250	250
499	Other Supplies & Materials	-	-	300	200	200
524	In-service/Staff Development	-	329	500	500	2,000
599	Other Charges	-	303	250	200	250
725	Special Ed. Equipment	443	140	-	-	1,000
	Total Special Education Program	\$ 207,387	\$ 272,790	\$ 281,033	\$ 271,533	\$ 287,746
72230	<u>Vocational Education</u>					
355	Travel	\$ 258	\$ -	\$ -	\$ -	\$ -
524	In Service Development	-	-	-	-	-
	Total Vocational Education	\$ 258	\$ -	\$ -	\$ -	\$ -
72310	<u>Board of Education</u>					
118	Secretary to Board	\$ 1,312	\$ 1,312	\$ 1,312	\$ 1,312	\$ 1,385
189	Other Salaries and Wages	225	-	-	-	-
201	Social Security	95	80	81	81	86
206	Life Insurance	1	1	-	-	-
207	Medical Insurance	52,281	47,269	50,000	44,500	47,700
208	Dental Insurance	11	11	12	12	12
210	Unemployment Compensation	2	2	-	-	-
211	Local Retirement	92	92	92	92	97
212	Employer Medicare Liability	22	19	19	19	20
302	Advertising	149	56	150	150	165
305	Audit Services	12,735	13,197	15,000	15,175	15,350
320	Dues and Membership	5,553	5,819	6,000	6,689	6,500
321	Engineering Services	-	116	500	500	150
331	Legal Services	3,500	10,875	6,500	23,500	5,000
332	Legal Notice Recording Fees	-	39	200	200	100
349	Printing, Stationery and Forms	-	-	150	150	100
351	Bd. of Ed. Rental Payments	-	6,000	6,000	6,300	6,600
355	Travel	11,193	18,787	15,000	20,500	15,000
451	Uniforms	194	212	250	150	200
506	Liability Insurance	13,093	13,786	14,500	17,500	17,500
508	Premiums on Surety Bonds	3,131	706	750	820	800
510	Trustee's Commission	62,139	65,798	64,000	60,000	62,000
513	Worker's Compensation	48,091	49,288	53,000	56,290	56,300
524	In-service Staff Development	7,824	11,545	11,500	13,500	11,500
533	Criminal Investigation Fees	3,480	1,740	2,500	500	480
534	Refund to Applicants-Investigation Fees	480	780	1,080	580	360
599	Other Charges	7,035	3,388	10,000	5,000	5,000
	Total Board of Education	\$ 232,638	\$ 250,918	\$ 258,596	\$ 273,520	\$ 252,405

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Account		2010-2011		2011-2012		2012-2013		2012-2013		2013-2014
Number	Account Description	Audited		Audited		Budget		Estimated		Budget Request
72320	<u>Office of the Superintendent</u>									
101	Director of Schools	\$	84,960	\$	87,479	\$	89,700	\$	89,700	\$ 115,000
117	Career Ladder Program		1,000		1,000		1,000		1,000	1,000
161	Secretary		34,585		36,533		37,406		37,406	37,967
188	Bonus Payments		802		-		-		-	-
189	Other Salaries-Sick				5,215				-	
201	Social Security		8,052		8,335		8,000		8,450	9,600
204	State Retirement		8,715		8,917		9,000		8,800	10,250
206	Life Insurance		73		71		72		72	72
207	Medical Insurance		11,363		11,398		12,500		11,850	25,000
208	Dental Insurance		782		802		825		850	860
210	Unemployment Compensation		142		142		145		145	144
211	Local Retirement		2,449		2,559		2,620		3,420	3,500
212	Employer Medicare Liability		1,884		1,950		1,875		2,175	2,325
299	Other Fringe Benefits		13,141		14,153		13,650		13,650	5,000
307	Communication		10,020		11,070		10,250		10,250	11,000
320	Dues and Membership		2,093		1,646		2,500		1,750	5,000
336	Maintenance/Repairs to Equipment		-		-		250		250	250
348	Postal Charges		2,901		4,981		4,000		4,000	3,600
349	Printing, Stationery and Forms		-		-		300		100	-
355	Travel		4,948		6,519		5,500		5,500	5,000
399	Other Contracted Services		2,971		4,380		5,500		6,500	6,500
435	Office Supplies		7,705		7,710		8,250		8,250	8,000
524	In-service Staff Development		784		340		1,000		1,000	1,000
599	Other Charges		190		1,480		500		500	500
701	Administration Equipment		-		499		750		750	700
	Total Office of the Superintendent		199,560		217,179		215,593		216,368	252,268
72410	<u>Office of the Principal</u>									
104	Principals	\$	224,493	\$	231,563	\$	237,775	\$	237,775	\$ 240,555
117	Career Ladder Program		6,000		6,000		6,000		6,000	6,090
127	Extended Career Ladder		4,000		4,000		4,000		4,000	4,060
139	Assistant Principal		162,090		160,743		165,750		167,000	170,520
161	Secretaries		90,423		95,823		101,000		101,500	104,139
188	Bonus Payments		3,609		-		-		-	-
189	Other Salaries-Sick				4,634				-	
201	Social Security		28,459		29,415		32,150		32,150	32,777
204	State Retirement		37,909		38,679		41,250		41,250	42,290
206	Life Insurance		332		325		350		350	350
207	Medical Insurance		70,667		72,983		77,875		77,875	84,500
208	Dental Insurance		3,569		3,689		3,500		3,500	3,500
210	Unemployment Compensation		648		660		675		675	675
211	Local Retirement		4,388		4,584		4,500		4,500	4,765
212	Employer Medicare Liability		6,656		6,879		7,550		7,550	7,859
299	Other Fringe Benefits		3,000		3,023		3,000		3,000	3,000
307	Communication		14,254		15,437		15,000		14,000	14,500
317	Data Processing Services		3,217		2,950		3,750		3,750	3,750

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						2013-2014
Account		2010-2011	2011-2012	2012-2013	2012-2013	Budget
Number	Account Description	Audited	Audited	Budget	Estimated	Request
320	Dues and Membership	-	-	-	-	-
336	Maintenance/repairs of Equipment	-	-	-	-	-
348	Postal Charges	599	621	1,000	1,000	1,000
355	Travel	4,424	4,332	5,000	3,500	3,500
399	Other Contracted Services	750	780	1,000	1,000	750
435	Office Supplies	3,119	4,640	3,000	3,000	3,000
499	Other Supplies & Materials	79	136	250	250	-
524	In-service/Staff Development	1,455	1,180	1,750	1,750	1,500
599	Other Charges	182	-	250	250	150
701	Administration Equipment	-	1,974	1,000	650	750
	Total Office of the Principal	\$ 674,322	\$ 695,050	\$ 717,375	\$ 716,275	\$ 733,980
72510	<u>Fiscal Services</u>					
119	Accountants/Bookkeepers	\$ 55,803	\$ 57,477	\$ 58,914	\$ 58,914	\$ 59,798
122	Purchasing Personnel	49,932	48,456	53,956	51,456	54,765
188	Bonus Payments	1,604	-	-	-	-
189	Other Salaries	84,453	88,165	94,750	100,000	104,038
189	Other Salaries-Sick		11,249		-	
201	Social Security	11,427	11,500	12,875	12,875	13,646
204	State Retirement	5,453	5,987	6,350	6,000	7,240
206	Life Insurance	149	144	150	150	150
207	Medical Insurance	20,478	21,607	23,500	29,000	31,000
208	Dental Insurance	1,586	1,626	1,650	2,050	2,050
210	Unemployment Compensation	288	288	288	400	400
211	Local Retirement	7,984	7,605	8,500	8,250	8,410
212	Employer Medicare Liability	2,674	2,691	3,025	3,025	3,198
299	Other Fringe Benefits	1,321	1,317	1,325	1,325	1,350
317	Data Processing Services	8,168	7,723	9,250	9,000	9,150
320	Dues and Membership	-	-	350	200	200
336	Maintenance/repair of Equipment	-	-	250	250	250
355	Travel	5,047	3,451	6,500	5,000	4,500
399	Other Contracted Services	-	-	250	250	250
411	Data Processing Supplies	1,908	1,477	2,000	1,000	1,000
499	Other Materials & Supplies	137	815	1,000	650	500
524	In-service/Staff Development	2,240	1,520	2,500	2,150	2,000
599	Other Charges	975	438	1,000	750	600
701	Administration Equipment	-	2,396	2,000	750	1,000
	Total Fiscal Services	\$ 261,627	\$ 275,932	\$ 290,383	\$ 293,445	\$ 305,495
72610	<u>Operation of Plant</u>					
166	Custodial Personnel	\$ 234,156	\$ 226,249	\$ 242,500	\$ 230,000	\$ 235,988
188	Bonus Payments	3,208	-	-	-	-
189	Other Salaries-Sick		3,508		-	
201	Social Security	13,906	13,189	15,225	13,725	14,631
204	State Retirement	4,745	7,238	7,350	6,000	6,600
206	Life Insurance	285	281	285	285	285
207	Medical Insurance	51,539	59,066	64,250	62,000	66,500

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						2013-2014
Account		2010-2011	2011-2012	2012-2013	2012-2013	Budget
Number	Account Description	Audited	Audited	Budget	Estimated	Request
208	Dental Insurance	3,157	3,170	3,500	3,500	3,350
210	Unemployment Compensation	624	701	625	625	625
211	Local Retirement	10,029	6,148	11,600	7,500	7,820
212	Employer Medicare	3,252	3,084	3,560	3,300	3,425
329	Laundry Service/Uniforms	9,133	8,920	10,000	10,000	10,500
336	Maintenance/repair of Equipment	250	442	750	500	500
359	Disposal Fee	15,637	17,390	16,500	18,000	18,000
399	Contracted Services	-	-	750	500	500
410	Custodial Supplies	24,453	31,440	32,000	32,000	32,000
415	Electricity	326,341	311,604	345,000	342,500	350,000
434	Natural Gas	21,328	14,990	26,500	17,775	18,000
451	Uniforms	1,819	1,966	2,250	2,250	2,250
454	Water/Sewer	21,888	24,739	25,000	22,500	23,000
499	Other Supplies and Materials	256	792	750	750	750
501	Boiler Insurance	2,148	2,262	2,275	2,275	2,275
502	Building and Contents Insurance	39,144	41,273	41,500	45,000	46,500
599	Other Charges	10,366	10,510	13,000	12,000	12,500
720	Plant Operation Equipment	2,775	425	6,000	6,000	3,500
	Total Operation of Plant	\$ 800,439	\$ 789,387	\$ 871,170	\$ 838,985	\$ 859,499

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								2013-2014
Account		2010-2011	2011-2012	2012-2013	2012-2013			Budget
Number	Account Description	Audited	Audited	Budget	Estimated			Request
72620	<u>Maintenance of Plant</u>							
167	Maintenance Personnel	\$ 169,731	\$ 175,526	\$ 178,000	\$ 180,500	\$		184,730
188	Bonus Payments	1,604	-	-	-			-
189	Other Salaries-Sick		2,969		-			
201	Social Security	10,033	9,969	11,100	10,600			11,420
204	State Retirement	11,767	11,830	12,475	10,475			10,625
206	Life Insurance	151	144	151	151			302
207	Medical Insurance	33,917	36,125	38,650	38,650			42,000
208	Dental Insurance	1,587	1,626	1,750	1,750			1,750
210	Unemployment Compensation	355	285	375	375			375
212	Employer Medicare Liability	2,346	2,332	2,650	2,650			2,715
307	Communication	3,399	3,029	3,200	2,600			2,250
335	Maintenance & Repairs/Buildings	91,688	106,501	90,000	95,000			95,000
336	Maintenance & Repairs/ Equipment	7,749	10,463	70,000	35,000			15,000
336	Maintenance & Repairs/ Equip. SAFES	351	209	6,000	6,000			5,000
338	Maintenance & Repairs/Vehicles	3,739	4,906	6,000	6,000			5,000
355	Travel	3,243	1,596	3,500	3,500			3,000
399	Other Contracted Services	-	1,226	1,250	1,250			-
425	Gasoline	5,939	4,544	7,000	7,000			5,500
426	Construction Materials	3,190	4,676	4,250	5,000			3,500
451	Uniforms	1,194	1,339	1,500	1,500			1,500
499	Other Supplies and Materials	11,981	9,772	13,500	12,000			10,000
511	Vehicle Insurance	1,800	1,900	2,100	2,165			2,300
524	In-service Staff Development	-	1,010	1,000	1,000			600
599	Other Charges	610	1,452	1,750	1,750			1,500
717	Maintenance Equipment	9,510	2,749	10,000	7,500			6,000
717	SAFES Equipment	5,768	3,100	1,650	1,650			2,500
	Total Maintenance of Plant	\$ 381,652	\$ 399,278	\$ 467,851	\$ 434,066	\$		412,567
72710	<u>Transportation</u>							
146	Bus Drivers	\$ 6,945	\$ 4,393	\$ 7,000	\$ 7,000	\$		6,200
201	Social Security	186	272	435	435			385
204	State Retirement	203	296		-			435
207	Health Insurance		-		-			1,300
208	Dental Insurance		-		-			85
210	Unemployment Compensation	4	3	-	-			-
212	Employer Medicare Liability	44	64	102	102			90
338	Maintenance/repair of Vehicles	6,993	8,914	8,500	10,000			10,000
399	Other Contracted Services	-	1,138	1,250	1,250			1,300
412	Diesel Fuel	6,951	8,138	7,000	8,000			8,250
511	Vehicle Insurance	10,286	10,824	11,000	11,675			12,000
599	Other Charges	468	572	750	750			750
	Total Transportation	\$ 32,080	\$ 34,614	\$ 36,037	\$ 39,212	\$		40,795

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Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated	2013-2014 Budget Request
72810	<u>Central and Other</u>					
188	Bonus Payments	802	-			
189	Other Salaries/Wages	\$ 67,796	\$ 71,066	\$ 74,109	\$ 74,109	\$ 76,506
189	Other Salaries-Sick		\$ 3,006		\$ -	
201	Social Security	4,201	4,346	4,600	4,600	4,745
204	State Retirement	2,089	2,166	2,250	2,000	2,040
206	Life Insurance	74	72	74	74	74
207	Medical Insurance	11,254	11,913	12,750	12,750	13,500
208	Dental Insurance	793	813	800	800	850
210	Unemployment	152	144	155	155	144
211	Local Retirement	2,632	2,725	2,900	2,900	2,985
212	Employer Medicare	982	1,016	1,075	1,075	1,111
307	Communication	2,626	2,584	2,850	2,000	2,000
355	Travel	-	-	2,000	1,000	500
399	Other Contracted Services		1,226	1,500	1,500	1,200
451	Uniforms	400	400	500	500	425
499	Other Supplies/Materials	140	21	350	350	250
524	In-service Staff Development	2,793	-	3,000	500	1,500
599	Other Charges	86	197	250	250	-
	Total Central and Other	\$ 96,820	\$ 101,695	\$ 109,163	\$ 104,563	\$ 107,830
	Total Support Services Expenditures	\$ 3,731,559	\$ 3,870,553	\$ 4,129,006	\$ 4,061,606	\$ 4,260,977
73100	<u>Food Service</u>					
189	Other Salaries-Sick		\$ 6,985		\$ -	\$ -
	Total Food Service		\$ 6,985	\$ -	\$ -	\$ -
73300	<u>Community Services</u>					
187	ESP Temp/Part Time Personnel	\$ 87,184	\$ 87,693	\$ 91,650	\$ 90,650	\$ 93,380
188	Bonus Payments-ESP	3,208	-	-	-	-
188	Bonus Payments-FRC	401	-	-	-	-
188	Bonus Payments-FRC2	401	-	-	-	-
189	ESP Other Salaries & Wages	22673	23,627	24,386	24,386	24,705
189	FRC Other Salaries & Wages	20923	21,922	22,852	24,035	23,580
189	FRC2 Other Salaries & Wages	20923	21,922	22,852	8,352	7,171
201	ESP Social Security	7010	6,902	7,195	7,195	7,308
201	FRC Social Security	1032	1,025	1,417	1,300	1,462
201	FRC2 Social Security	1322	1,359	1,417	517	445
204	ESP -State Retirement	345	-		-	-
206	FRC Life Insurance	37	36	37	37	37
206	FRC2 Life Insurance	37	36	37	37	37
207	FRC Medical Insurance	9333	9,852	10,540	10,265	11,400
207	FRC2 Medical Insurance	5447	4,295	5,500	500	-
208	FRC Dental Insurance	397	407	410	435	425
208	FRC2 Dental Insurance	397	407	410	70	-
210	ESP Unemployment Compensation	582	560	600	600	-
210	FRC Unemployment Compensation	72	72	72	72	72

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		2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		Audited	Audited	Budget	Estimated	Budget Request
Account Number	Account Description					
210	FRC2 Unemployment Compensation	72	72	72	72	72
211	ESP Local Retirement	808	1,200	1,500	1,500	-
211	FRC Local Retirement	1493	1,534	1,535	1,835	1,874
211	FRC2 Local Retirement	1493	1,534	1,535	285	-
212	ESP Employer Medicare Liability	1640	1,612	1,685	1,685	1,715
212	FRC Employer Medicare Liability	241	240	331	331	345
212	FRC2 Employer Medicare Liability	309	318	331	116	100
307	ESP Communications	1400	1,037	1,250	750	1,000
307	FRC Communications	593	661	600	625	700
307	FRC2 Communications	594	661	600	625	700
336	ESP Maintenance of Equipment	0	-	750	300	500
355	ESP Travel	138	-	500	150	250
355	FRC Travel	206	761	500	350	400
355	FRC2 Travel	289	254	500	150	150
399	ESP Other Contracted Services	2	-	200	-	-
422	ESP Food Supplies	12845	16,805	13,500	12,000	13,000
499	ESP Other Supplies/Materials	3685	4,427	4,500	3,500	3,500
499	FRC Other Supplies/Materials	7864	4,707	5,000	5,300	8,500
499	FRC2 Other Supplies/Materials	7106	4,655	5,000	9,285	6,200
499	WCAR Other Supplies/Materials	4687	4,647	5,000	5,000	5,000
524	ESP In-service	316	336	500	500	350
524	FRC1 Inservice	0	-	300	300	-
524	FRC2 Inservice	0	-	300	300	-
599	ESP Other Charges	1079	2,133	1,500	1,500	1,500
790	ESP Other Equipment	1000	-	1,500	1,500	1,000
790	FRC Other Equipment		-	-	1,200	500
	Total Community Services	\$ 229,584	\$ 227,709	\$ 238,364	\$ 217,610	\$ 217,378
73400	<u>Early Childhood Education</u>					
116	Teachers	\$ -	\$ 117,798	\$ 139,975	\$ 130,000	\$ 139,773
116	Teachers-CSES	40,547	-	-	-	-
116	Teachers-WES 1	41,731	-	-	-	-
116	Teachers-WES 2	46,156	-	-	-	-
163	Ed. Assistants		43,875	46,250	46,054	47,553
163	Ed. Assistants-CSES	14,413	-	-	-	-
163	Ed. Assistants-WES 1	13,823	-	-	-	-
163	Ed. Assistants-WES 2	13,983	-	-	-	-
188	Bonus Payments	802	-	-	-	-
188	Bonus Payments	802	-	-	-	-
188	Bonus Payments	802	-	-	-	-
201	Soc. Security		9,299	11,745	10,140	11,615
201	Soc. Security-CSES	3,099	-	-	-	-
201	Soc. Security-WES 1	3,459	-	-	-	-
201	Soc. Security-WES 2	3,675	-	-	-	-
204	State Retirement		13,258	14,400	13,660	14,465
204	State Retirement-CSES	4,685	-	-	-	-
204	State Retirement-WES 1	4,100	-	-	-	-

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						2013-2014
Account		2010-2011	2011-2012	2012-2013	2012-2013	Budget
Number	Account Description	Audited	Audited	Budget	Estimated	Request
204	State Retirement-WES 2	5,089	-	-	-	-
206	Life Insurance		216	240	216	216
206	Life Insurance-CSES	73	-	-	-	-
206	Life Insurance-WES 1	70	-	-	-	-
206	Life Insurance-WES 2	73	-	-	-	-
207	Medical Ins.		39,056	40,150	35,670	38,000
207	Medical Ins.-CSES	15,173	-	-	-	-
207	Medical Ins.-WES 1	10,835	-	-	-	-
207	Medical Ins.-WES 2	11,374	-	-	-	-
208	Dental Ins		2,459	2,460	2,155	2,155
208	Dental Ins.-CSES	793	-	-	-	-
208	Dental Ins.-WES 1	760	-	-	-	-
208	Dental Ins. WES 2	793	-	-	-	-
210	Unemp. Comp		454	435	435	500
210	Unemp. Comp.-CSES	144	-	-	-	-
210	Unemp. Comp.-WES 1	145	-	-	-	-
210	Unemp. Comp. WES 2	144	-	-	-	-
211	Local Retirement		-	-	-	-
211	Local Retirement-CSES	-	-	-	-	-
211	Local Retirement-WES 1	520	-	-	-	-
211	Local Retirement-WES2	-	-	-	-	-
212	Employer Medicare		2,175	2,750	2,375	2,715
212	Employer Medicare-CSES	725	-	-	-	-
212	Employer Medicare-WES 1	809	-	-	-	-
212	Employer Medicare-WES 2	859	-	-	-	-
299	Other Fringe Benefits		1,500	1,500	1,500	1,500
299	Other Fringe Benefits-CSES	500	-	-	-	-
299	Other Fringe Benefits-WES 1	500	-	-	-	-
299	Other Fringe Benefits-WES 2	500	-	-	-	-
355	Travel		1,223	3,000	3,000	2,500
355	Travel-CSES	24	-	-	-	-
355	Travel-WES 1	331	-	-	-	-
355	Travel-WES 2	260	-	-	-	-
429	Instructional Supplies	-	18,321	6,132	26,861	19,659
429	Instructional Supplies-CSES	8,558	-	-	-	-
429	Instructional Supplies-WES 1	10,192	-	-	-	-
429	Instructional Supplies-WES 2	9,655	-	-	-	-
722	Regular Inst. Equipment				5,390	
Total Early Childhood Education		\$ 270,976	\$ 249,634	\$ 269,037	\$ 277,456	\$ 280,651

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		2010-2011		2011-2012		2012-2013		2012-2013		2013-2014
Account Number	Account Description	Audited		Audited		Budget		Estimated		Budget Request
76100	Regular Capital Outlay									
304	Architects	\$	18,850		76,998	\$	-	\$	-	\$ -
707	Building Improvements		-		-		10,000		600,000	-
	Total Regular Capital Outlay	\$	18,850	\$	76,998	\$	10,000	\$	600,000	\$ -
	Total Expenditures	\$	11,543,053	\$	12,192,355	\$	12,746,566	\$	13,242,468	\$ 13,394,723
	Total Expenditures and Other Uses	\$	11,543,053	\$	12,192,355	\$	12,746,566	\$	13,242,468	\$ 13,394,723
	Revenues and Other Sources Over (Under)									
	Expenditures and Other Uses	\$	593,017	\$	346,777	\$	(456,002)	\$	(771,653)	\$ (810,350)
	Estimated Beginning Fund Equity July 1		3,038,032		3,631,049		3,977,826		3,977,826	3,206,173
*	Estimated Ending Fund Equity June 30	\$	3,631,049	\$	3,977,826	\$	3,521,824	\$	3,206,173	\$ 2,395,823

* NOTE: Uncompensated leave balances in the amount of \$442,594 were held in reserve by Manchester City Schools on 6/30/11, and as a result, our beginning fund balance on 7/1/11 is \$442,594 less than the 6/30/11 audited fund balance.

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City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
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Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated	2013-2014 Budget Request
	<u>Revenues and Other Sources</u>					
	<u>Charges for Current Services</u>					
43521	Lunch Payments - Children	\$ 127,711	\$ 142,185	\$ 142,306	\$ 142,306	\$ 125,500
43522	Lunch Payments - Adults	25,728	28,504	32,500	32,500	20,100
43523	Income from Breakfast	11,037	872	11,500	11,500	14,100
43524	Special Milk Sales	-	50,177	-	-	-
43525	Ala Carte Sales	46,920	-	53,725	53,725	57,000
	Total Charges for Current Services	\$ 211,396	\$ 221,738	\$ 240,031	\$ 240,031	\$ 216,700
	<u>Other Local Revenues</u>					
44110	Interest Earned	\$ 263	\$ 272	\$ 240	\$ 240	\$ 123
44170	Misc. Refunds	-	-	1,500	1,500	4,500
	Total Other Local Revenues	\$ 263	\$ 272	\$ 1,740	\$ 1,740	\$ 4,623
	<u>State of Tennessee</u>					
46520	School Food - State Matching	\$ 8,036	\$ 8,032	\$ 8,100	\$ 8,100	\$ 8,250
	Total State of Tennessee	\$ 8,036	\$ 8,032	\$ 8,100	\$ 8,100	\$ 8,250
	<u>Federal Government</u>					
47111	Lunch - USDA	\$ 371,362	\$ 409,008	\$ 420,000	\$ 420,000	\$ 413,300
47113	Breakfast - USDA	115,361	140,927	143,000	143,000	119,426
47114	USDA Fruit & Vegetable Grant	-	-	-	-	-
47115	Food Svc. Equipment Grant - ARRA	-	25,356	-	-	-
	Total Federal Government	\$ 486,723	\$ 575,291	\$ 563,000	\$ 563,000	\$ 532,726
	<u>Other Sources</u>					
49700	Insurance Recovery		\$ 1,251		\$ -	
	Total Other Sources		\$ 1,251	\$ -	\$ -	\$ -
	Total Revenues and Other Sources	\$ 706,418	\$ 806,584	\$ 812,871	\$ 812,871	\$ 762,299
30000	<u>Fund Equity</u>					
39000	Unassigned	\$ 275,630	\$ 308,166	\$ 244,073	\$ 285,774	\$ 285,774
	Total Available Funds	\$ 982,048	\$ 1,114,750	\$ 1,056,944	\$ 1,098,645	\$ 1,048,073

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Central Cafeteria Fund
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Account Number	Account Description	2010-2011 Audited	2011-2012 Audited	2012-2013 Budget	2012-2013 Estimated	2013-2014 Budget Request
	<u>Expenditures</u>					
73100	<u>Food Service</u>					
162	Clerical Personnel	\$ 49,174	\$ 50,648	\$ 52,000	\$ 52,000	\$ 26,347
165	Cafeteria Personnel	207,217	217,882	231,000	231,000	233,552
189	Other Salaries and Wages	7,330	7,437	10,000	10,000	14,223
201	Social Security	16,194	16,702	17,761	17,761	17,002
204	State Retirement	3,864	4,415	3,711	3,711	3,950
206	Life Insurance	366	324	396	396	288
207	Medical Insurance	51,460	74,868	86,000	86,000	84,553
208	Dental Insurance	4,022	3,672	6,543	6,543	5,840
210	Unemployment Compensation	1,162	1,227	1,375	1,375	1,400
211	Local Retirement	12,042	10,037	13,612	13,612	9,575
212	Employer Medicare	4,408	3,921	4,098	4,098	3,614
307	Communication	2,001	2,905	2,550	2,550	3,300
308	Consultants	-	478	-	-	-
320	Dues/Memberships	555	553	525	525	525
336	Maintenance/Repair of Equip.	4,894	2,555	4,500	4,500	3,600
354	Transportation - Other than Students	3,870	3,550	5,100	5,100	-
355	Travel	6,313	12,492	7,500	7,500	7,500
399	Contracted Services	2,200	3,208	3,600	3,600	3,000
421	Food Preparation Supplies	16,262	18,882	17,400	17,400	16,830
422	Food Supplies	250,185	334,868	314,000	314,000	293,000
435	Office Supplies	262	501	600	600	300
451	Uniforms	-	-	600	600	300
499	Other Supplies/Materials	12,294	8,815	8,400	8,400	12,000
524	In-service/Staff Development	2,263	912	3,600	3,600	3,600
599	Other Charges	6,956	15,669	15,000	15,000	15,000
710	Food Service Equipment	8,588	32,455	3,000	3,000	3,000
	Total Food Service	\$ 673,882	\$ 828,976	\$ 812,871	\$ 812,871	\$ 762,299
	Total Expenditures	\$ 673,882	\$ 828,976	\$ 812,871	\$ 812,871	\$ 762,299
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 32,536	\$ (22,392)	\$ -	\$ -	\$ -
	Estimated Beginning Fund Equity July 1	275,630	308,166	285,774	285,774	285,774
	Estimated Ending Fund Equity June 30	\$ 308,166	285,774	\$ 285,774	\$ 285,774	\$ 285,774